REGISTERED No. 1—1875.

The Bombay Gazette.

No. 8,088.—New Series. BOMBAY :—THURSDAY, JANUARY 7, 1875.

THE BOMBAY GAZETTE.

The Rates of Subscription to the *Bombay Gazette* will for the future be as follow :—

To Subscribers in Bombay—*Delivered free.*

In Advance.		*In Arrear.*	
Per Annum	Rs. 48	Per Annum	Rs. 60
Half-yearly	25	Half-yearly	31
Quarterly	13	Quarterly	16
Monthly	5	Monthly	6

To Subscribers Up-country.

In Advance.		*In Arrear.*	
Per Annum	Rs. 52	Per Annum	Rs. 67
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Ten Lines and under—

First insertion	Rs. 5 0
Second do.	„ 2 8
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First insertion	8 As. per Line.
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Third and succeeding	2½ „ „

In the Native Languages, double the above.

For Advertisements which are to be inserted for a considerable time special contracts may be made.

SPECIAL SHORT ADVERTISEMENTS.

Advertisements of two or three lines relating to such matters as Small Sales, Business Cards, Situations, Wanted or Servants Required, Houses or Lodgings to Let, Changes of Residence, Articles Lost or Found, &c., &c.

The scale for Advertisements belonging to any of these classes will be as follows :—

Not exceeding three lines	Re. 1 0
Each succeeding lines	„ 0-8 As.

Advertisement exceeding five lines will be charged for at our present ordinary rates.

No Advertisement will be inserted for less than *One Rupee*, and payment must in all cases be made in *Cash*.

All Advertisements are charged according to the space occupied in Nonpareil, or smallest type, 12 lines of which go to the inch.

Domestic Occurrences : Each—Rupees 2.

All Cheques, Money Orders, and other Remittances, should be made payable to the "Proprietor of the *Bombay Gazette*."

SHIPPING.

STEAM COMMUNICATION WITH THE MALABAR COAST, CEYLON, MADRAS, AND CALCUTTA.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Contract with Government, despatch Steamers as above with Mails, Passengers and Cargo, every week.

The Steam-ship "AVA," 2,000 Tons, 346 H. P., Commander J. Paterson, will be despatched on SATURDAY next, the 9th January 1875, at 4 P.M.

January 1875.		January 1875.	
Leaves BOMBAY	9	Leaves Tuticorin	17
„ Beitnagherre	10	„ Coconada	18
„ Vingorla	10	„ Negapatam	21
„ Goa	11	„ Pondichery	22
„ Carwar	11	„ Sadras	24
„ Mangalore	12	„ Musulipatam	25
„ Cannanore	13	„ Cocconada	26
„ Tellicherry	13	„ Vizagapatam	27
„ Calicut	14	„ Bimlipatam	27
„ Beypore	14	„ Coringapore	28
„ Cochin	15	„ False Point	29
„ Alleppy	15	Arrives at CALCUTTA	31

Cargo for Singapore and China can be booked by the Steamers on this line hence or from intermediate ports for transhipment at Galle to the Messageries Maritime Company's Steamers, which run regularly.

Also for Batavia, Sourabaya, Tjilatjap, Palembang, Pontianak, Atcheen, Padang and Moluccos Islands, to go forward by the Messageries Maritime and Netherlands India S. N. Companies.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH THE PERSIAN GULF, via KURRACHEE

Interchanging Cargo and Passengers at Bushire, to and from Bagdad, with the Euphrates and Tigris Steam Navigation Company.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, will despatch a Steamer every week to the Persian Gulf, touching at KURRACHEE, GUADUR, MUSCAT, BUNDER ABBAS, LINGA, BUSHIRE, FAO, BUSREH, and occasionally at BAHREIN, KOWEIT, and MAROMERAH.

The s.s. BUEMAH, 1,080 Tons, 200 H.P., Commander T. Saunders, will be despatched on FRIDAY, the 8th January 1875, at 4 P.M.

January 1875.		January 1875.	
Leave BOMBAY	8	Leave BUSREH	27
„ Gundava	13	„ Mahomerah	27
„ Muscat	14	„ Fao	27
„ Jask	16	„ Bushire	29
„ Bunder Abbas	17	Linga	Feb. 3
„ Linga	19	„ Bunder Abbas	5
„ Bushire	21	„ Muscat	7
„ Fao	23	„ Guadur	9
„ Mahomerah	23	„ Kurrachee	12
Arrive BUSREH	24	Arrive BOMBAY	15

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM COMMUNICATION WITH KURRACHEE.

THE BRITISH INDIA STEAM NAVIGATION COMPANY (Limited), under Mail Contract with Government, and in connection with the weekly service from England, will during the fair season despatch a Steamer to Kurrachee every FRIDAY, at 4 P.M., and an Extra Steamer on every MONDAY, at 2 P.M.

The s.s. BUEMAH, 1,080 Tons, 200 H. P., Commander T. Saunders, will be despatched on FRIDAY, the 8th January 1875, at 4 P.M.

The s.s. PENANG, 691 Tons, 120 H. P., Commander J. Ayres, will be despatched on MONDAY, the 11th January 1875, at 2 P.M., calling at Veraval, Pore Bunder and Cutch Mandvie.

N.B.—No Cargo will be received on the day of sailing.

W. NICOL & Co., Agents.

STEAM TO ODESSA DIRECT.

STEAMERS belonging to the Compagnie Russe de Navigation a Vapeur will be DESPATCHED from BOMBAY to ODESSA in March, April, and May next.

The Company is prepared to book cargo through to Moscow and other Inland Towns on very favourable terms. Apply to

W. NICOL & Co., Agents.

Bombay, 5th January, 1875.

STEAM TO CARWAR AND COAST.

Every Tuesday, until further Notice.

THE well known and fast sailing Steamer PEARL C. Dodd, Commander, will leave for undermentioned ports on TUESDAY next, the 12th January, at 4 P.M., from the Apollo Bunder :—

Hurnee.	Vingorla.
Ratnagherry.	Goa Panjim.
Jaytapore.	Carwar.
Malwan.	

For Freight or Passage apply to the Undersigned.

DADABHOY JAMSETJEE, Agent.

No. 14, Medows Street.

STEAM TO CARWAR COAST.

THE well-known and fast sailing New Steamer PHLOX, Commander W. Pead, will leave on FRIDAY, the 8th January 1875 at 2 P.M., for undermented Ports :—Hurnee, Ratnagherry, Jythapoor, Malvan, Vingorla, and Goa, Panjim.

For Passage or Freight apply to the Undersigned, at his Office, Bazaar Gate Street, No. 99, in the house of ROWJEE OOKCHUND DABASAR, opposite to Maneckchund Lukhmeechund, and also at his other Office at Bunder Ghaileee, out of Fort.

RAMDASS KHAIPAR.

STEAM TO LIVERPOOL.

VIA SUEZ CANAL.

THE fine Screw Steamer "PALESTINE," 2867 Tons, will be despatched from BOMBAY on or about the 10th January 1875.

She has superior accommodation for 25 Passengers and is a very fast Steamer. For Passage apply to

KING, KING & Co.,

4, Church Lane, Bombay.

STEAM COMMUNICATION WITH ITALY, *VIA* SUEZ CANAL.

ITALIAN STEAM NAVIGATION COMPANY of Messrs. R. RUBATTINO & Co., GENOA.

THE REGULAR STEAMERS LEAVE GENOA and BOMBAY on the 1st and 15th of each month.

PASSENGERS' RATES.

(Inclusive of all Transit Fees through the Suez Canal.)

	1st Class.	2nd Class.	3rd Class.	
To Aden	£22	£15	£4	Without Wine.
Suez	26	22	8	
Port Said	28	24	9	
Messina	50	34	14	
Naples	50	34	14	
Leghorn	50	34	14	
Genoa	50	34	14	
Marseilles	52	36	14-10	

Children under 3 years, free of charge. Children not above ten years, half fare.

NEXT STEAMERS FROM BOMBAY :—

"AUSTRALIA," to sail about the end of January 1875.
"ARABIA," to sail on MONDAY, 15th February 1875.
"ASIA," to sail on MONDAY, 15th February 1875.
"INDIA," to sail on MONDAY, 1st March, 1875.
"ASSYRIA," to sail on MONDAY, 15 h March, 1875.
"PERSIA," to sail on THURSDAY, 1st April, 1875.

The exact hour of departure will be fixed and published a day or two previous to sailing.

For hand-books of information, rates of freight, &c., apply to

C. GRONDONA,

Agent Rubattino Steam Navigation Company,

No. 9 Hummum Street.

Bombay, 14th November 1874.

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

THE Peninsular and Oriental Company's Steamers will be despatched with H. M.'s Mails as follows :—

	Tons.	H.P.		
S.S. SUMATRA,	1,488	500	Jan.	11th to Suez, &c.
S.S. BANGALORE,	2,063	600	„	18th to Southampton.
S.S. LOMBARDY,	2,723	450	„	25th to Suez, &c.

Pas-engers to Malta, Gibraltar, and Southampton are only booked once a fortnight, and the Steamers proceed direct via the Suez Canal.

Passengers to Brindisi, Ancona, and Venice are carried by every Steamer, but proceed by Rail from Suez to Alexandria.

Passengers are requested to send their heavy baggage to Mazagon on the day of the Steamer's departure, before 10 A.M., in order that it may be weighed and labelled previous to shipment.

A small Steamer will leave the New Dock Head at Mazagon at 3 P.M. precisely on the day of sailing.

GEORGE F. HENRY, Superintendent.

Bombay, 29th December 1874.

PENINSULAR AND ORIENTAL COMPANY.

SAILINGS FOR THE HOMEWARD SEASON OF 1875.

THE following or other first class Vessels will be despatched for EUROPE during the months of FEBRUARY and MARCH.

Captain	Tons.	H.P.	Fm.	
THIBET.....C. H. Eastty.....	2593	400	1st—	South'mpton via Canal.
HINDOSTAN...N. Roskell, R.N.R.	3113	660	8th—	Suez for Brindisi & Venice.
KHIVA.....J. D. Gaby.....	2609	450	15th—	Southampton via Canal.
ZAMBESI.....G. F. Cates.....	2421	370	22d—	Suez for Brindisi & Venice.
			March.	
AUSTRALIA ...J. S. Murray.....	3648	600	1st—	South'mpton via Canal.
VENETIA .....W. C. Angove ...	2726	450	8th—	Suez for Brindisi & Venice.
INDUS .....N. Stewart, R.N.R.	3478	500	15th—	Southampton via Canal.
TEHERAN .....A. H. Johnson ...	2580	400	22d—	Suez for Brindisi & Venice.
SURAT .....G. C. Burne	3142	530	29th—	Southam, ton via Canal.

GEORGE F. HENRY.

Bombay, 23rd December 1874. Superintendent.

STEAM TO CEYLON, PENANG, STRAITS, CHINA, AND JAPAN.

On Tuesday, the 12th Jan. 1875, at 3 P.M., from Mazagon.

THE P. and O. Co.'s S. S. KASHGAR, (2,909 tons and 450 H.P.,) Captain G. J. Baddy, will be despatched as above, carrying H. M.'s Mails, and taking also Passengers and Cargo to Straits and Calcutta.

No Cargo will be received on board after sunset on the day previous to sailing, and no brokerage will be allowed on any Sheet of opium, the officer's receipt for which is to be lodged in the Company's Office before noon, on Saturday, the 9th Jan. 1875.

GEORGE F. HENRY, Superintendent.

Bombay, 29th December 1874.

THE "KING" LINE.

STEAM BOMBAY TO LIVERPOOL VIA THE SUEZ CANAL.

The fine new Full-powered Iron Screw Steamer,

"KING ARTHUR,"

Lieut. Somerset Johnstone, R. N., Commander, Classed 100 A 1 at Lloyds, 1,500 Tons registe ed, 800 Horse Power, built under special survey, will be despatched from Bombay on or about the 7th January 1875.

FARE TO LIVERPOOL ...Rs. 500.

This Steamer has been built specially for the Bombay Trade, and has excellent accommodation for a limited number of First Class Passengers, for which Saloon and Mate Rooms are on Deck, she will carry a Doctor and Stewardess.

For plans and further information apply to

KING, KING & Co.,

4, Church Lane, Bombay.

SALES BY AUCTION.

CRAWFORD AND COMPANY, 2, MARINE STREET, BOMBAY.

SPECIAL NOTICE TO CONTRACTORS, HOUSE BUILDERS AND OTHERS.

SALE OF SUPERIOR MALABAR TEAK LOGS AND PLANKS.

On SATURDAY, the 9th instant, at 3 P.M., Messrs CRAWFORD and Co., will sell by Public Auction on the premises of the Bombay Saw-Mills Company Tank Bunder

200 Logs and Planks of Teak from the Government Anamalai Forest, assorted in small lots of different sizes to suit all classes of purchasers. This timber is all well seasoned and for immediate use. Some of the lots are pa ticularly well adapted for Boat-builders.

CRAWFORD & Co.

Bombay, 7th January 1875.

NUSSERWANJEE, CULLIANDAS & CO., 40, MEADOW STREET.

AUCTION SALE OF MATCHES.

On SATURDAY, the 9th instant, Messrs. NUSSERWANJEE, CULLIANDAS and Co. will sell by Public Auction, at 2 P.M. o'clock P.M., at their Rooms, Meadow Street, No. 40—

On account and at the risk of Abdoolally Shaikdam :—

H H | No. 1 25, 12 Cases Matches each Case 25 Gross.
C C | No. 1 25, 12 Cases Matches each Case 25 Gross.

A deposit of 25 per cent. will be taken at the time of Sale.

NUSSERWANJEE, CULLIANDAS & Co.

Bombay, 7th January 1875.

DINSHAW HORMUSJEE & COMPANY, NO. 13, APOLLO STREET.

AUCTION SALE of Modern Household Furniture, Plated, Glass, and Horcelainwar , &c., at No 13, Love Lane, Mazagon.

On SATURDAY, the 9th day of January instant, at 1 o'clock P.M., Messrs. DINSHAW HORMUSJEE and Co. are instructed to sell by Public Auction, at the abovenamed place, the property of A. H. Plunkett, Esq., changing his residence, the same comprises glass, crockery and plated-war , dining tables, sideboard, chairs, conversation and reclining couches circular and pier tables, tea boys, chiffoniers, sayand lamps, carpets, clocks, one pianoforte by Broadwood, whatnots, blackwood and iron bedsteads, child's cradle, carved presses, wardrobes, chests of drawers, dressing and washband tables, toilet glasses, towel horses, dispense and copper cooking utensils, &c., &c.

No Catalogues, and the prope ty is now on view.

DINSHAW HORMUSJEE & Co.

Bombay, 7th January 1874.

BENNETT AND COMPANY, No. 4, FORBES STREET.

WEEKLY SALE.

On SATURDAY, the 9th instant, Messrs. BENNETT and Co. will sell by Public Auction, at their Rooms, a large quantity of Grey and Coloured Piece Goods, &c.

On account and at the risk of Mr. W. Mines, Refreshment and Billiard Room Proprietor—

1 Postillion saddle complete.

At 2 p. m.

1 English-built Double-seated Brougham.
1 Pair of Black Australian Horses.

AUCTION SALE of valuable and handsome Household Furniture, best Pl-ted, rich Crockery and Glassware, a first-class Mahogany grand square Piano by Broadwood and sons, (if not previously disposed off by private contract) a handsome English-built Open-carriage, a light English-built Brougham, a pair of handsome Fast-trotting Grey Arab Carriage Horses, &c., at No. 129 Masaba Hill.

On WEDNESDAY, the 27th instant, at 1 P.M., Messrs. BENNETT and Co. are instructed to submit to Public Auction, at his residence the abovementioned place, the valuable and handsome Household Furniture, Plated, Glass, and Porcelainware, Piano, Carriage Horses, &c., the property of Andrew Hay, Esq.

Full particulars will be given hereafter.

BENNETT & Co.

Bombay, 7th January 1875.

JEHANGEER HORMUSJEE & COMPANY, No. 12, APOLLO STREET, FORT.

FOR SALE ON COMMISSION.

A Gun in Case complete, with Electro-plated Cartridge Apparatus, Breech-loader F. F. 16 guage Dougall's lock-fast prize Gun, Rupees 200.

A Westley Richard's Rifle in Case complete, M. L. 12 gauge Double-barrell d Sporting, price Rs. 100.

Apply to the Undersigned.

JEHANGEER HORMUSJEE & Co.

Bombay, 7th January 1875.

SADANUND SHRICRISTNAJEE AND CO.

On TUESDAY, the 12th instant, Messrs. S. SHRICRISTNAJEE and Co. will sell by Public Auction, at their Auction Room.

On account of the concerned—

6 Cases of Tarlaton Ribbons, Gold Printed in Paper Cartoons of 2, 3 and 4 dozen each.
3 Cases containing 65 pieces of White Tarlaton Silver and Gold Stripes, various patterns, each piece 40 inches 21½ yards.
2 Bales Black Pilot Cloths.

S. SHRICRISTNAJEE & Co.

Bombay, 7th January 1875.

PIANO INSTRUCTION, TUNING AND REPAIRING BY MR. P. A. LOPES.

LESSONS given on Piano and Violins. Pianos and Harmoniums Tuned and Skilfully Repaired, and Periodical Tunings undertaken on favourable terms.

Mr. Lopes hopes that his several years' experience in the above line in Bombay will induce his numerous constituents and the Public to continue to favour him with their patronage.

Address—Naboh's House, Nesbit Lane, Byculla.

YARROW & HEDLEY'S SMALL STEAMERS AND STEAM LAUNCHES, BUILT OF WOOD, IRON, OR STEEL.

23 feet long...seats for 8 persons...complete from £192 to £270.
30 feet long...seats for 14 persons...complete from £300 to £350.
37 feet long...seats for 20 persons...complete from £324 to £430.
43 feet long...seats for 30 persons...complete from £476 to £610.
50 feet long...seats for 60 persons...complete from £680 to £1,040 &c. &c.

Steamers up to 45 feet in length can be transported on a ship's deck entire, and ready for immediate use on arrival, or shipped in 3 or more sections.

The above may be used for conveying passengers, carrying cargo, or as tugs.

The total Working expenses of a Steamer 43 feet long, amount to 15 shillings a day in England; the consumption of fuel being about 6 cwt., and 1 man and a boy the crew required.

Paddle and Screw Steamers constructed specially for river navigation, having a very shallow draught of water.

TO MEET SPECIAL REQUIREMENTS.

Speeds ranging up to 20 miles an hour.

Draughts ranging down to 6 inches of water.

Contracted for.

MACHINERY CONSTRUCTED FOR BOATS BUILT ABROAD.

YARROW & HEDLEY,

Engineers and Builders of Isle of Dogs, Poplar, London.

Prospectuses may be obtained at the Office of this Journal.

NEW ADVERTISEMENTS.

PRESS READER (CHIEF) WANTED. Apply personally to the MANAGER of this Paper.

TO BE LET, at MALABAR HILL, From the beginning of February 1875.

A roomy and commodious HOUSE, occupied by Andrew Hay, Esq., containing 3 sets of complete Bed-rooms, Drawing and Dining-rooms, for One Year certain. Rent moderate.

Also, a FURNISHED HOUSE, at Malabar Hill, TO BE LET, up to the end of March 1875. For further particulars apply to

JAFFER SULLIMAN.

WANTED, for the BROACH MUNICIPALITY a competent SECRETARY on a salary of Rs. 150 per mensem with Rs. 20 house allowance. The qualifications necessary are, a good knowledge of English and Guzzrattee, an acquaintance with accounts and the ability to prepare plans and estimates for ordinary Municipal Works.

Applications with Copies of Testimonials to be forwarded to the Chairman Managing Committee, Broach, before the 10th of January 1875.

By Order of the President,

G. COTTON,

Chairman Managing Committee, Broach Municipality.

DENTISTRY.—Dr. C. F. KHORY, Licentiate of Dental Surgery of the Royal College of Surgeons of England, may be CONSULTED at his Dispensary in No. 23, Rampart Row, above Badham and Co., opposite to the Floral Fountain.

Artificial Teeth set in Gold, Vulcanite, or Celluloid Plates.

FINE ASTRINGENT TOOTH POWDER, for removing acidity of the mouth and strengthening the weak gums and loose teeth, prepared by Messrs Burgoyne, Burbidges & Co., Druggists of London, and packed in patent capsuled bottles after the formula of Dr. C. F. Khory, Surgeon Dentist, may be had at No. 23, Rampart Row, above Badham and Co., opposite to the Floral Fountain, Fort. Price per bottle One Rupee; per dozen bottles Rs 10.

CAUTION.

J. & F. MARTELL'S BRANDY.

It having come to our knowledge that spurious imitations are imported, Consumers should be careful to see that they obtain the genuine article with our Brand, which is to be had of all respectable Dealers.

MARTELL & Co.

PURVEYING AND GENERAL AGENCY. —Mr. E. Manockjee in respectfully thanking his numerous CONSTITUENTS, both in Bombay and Outstations, for the patronage and support they have hitherto so kindly extended to him, and solicits the continuance of that support in both the supplying of their daily requirements as well as that of every necessaries, such as Clothiery, Furniture, Crockery, Wines, &c.

Receiving and Despatching Packages to and from Europe and India,

Crawford Market

S. D'ESPERANCE,

COPPER-PLATE ENGRAVER & PRINTER.

BRASS STAMPS, OFFICIAL SEALS, STEEL DIES WITH CRESTS, ARMORIAL BEARINGS, MONOGRAMS, &c., & ENGRAVED and EMBOSSED in COLOURS, Neatly and Despatch.

Bombay :—35, MEADOW STREET, FORT.

SPECIAL SHORT ADVERTISEMENTS.

ELPHINSONE CIRCLE ; BOARD and LODGING is available for a Gentleman, terms Rupees 65 a month. "F. P." care of *Bombay Gazette Office.*

FOR SALE, a pair of excellent TONGA PONIES, thoroughly broken in. Apply to the POST MASTER, Belgaum.

TO LET, the large and commodious PREMISES, now in the occupation of Messrs. BAPTY BROTHERS.—FORBES & Co.

REQUIRED the Services of a good Mathematical TEACHER willing to accompany a GENTLEMAN to the Mofussil. Address DELTA, *Bombay Gazette* Office.

FOR SALE, Two 10-inch DUMPY LEVELS with Compasses, by Adie, quite new. Rs. 110 each. Apply to Mr. J. CRUDDUS, Metal Mart.

EPPS'S COCOA.

BREAKFAST.

"By a thorough knowledge of the natural laws which govern the operation of digestion and nutrition, and by a careful application of the fine properties of well-selected Cocoa, Mr. Epps has provided our breakfast tables with a delicately flavoured beverage which may save us many heavy doctor's bills. It is by the judicious use of such articles of diet that a constitution may be gradually built up until strong enough to resist every tendency to disease. Hundreds of subtle maladies are floating around us ready to attack wherever there is a weak point. We may escape many a fatal shaft by keeping ourselves well-fortified with pure blood and a properly nourished frame."—*Civil Service Gazette.*

MANUFACTURE OF COCOA.—" We will now give an account of the process adopted by Messrs. James Epps and Co., Manufacturers of dietetic articles, at their works in the Euston-road, London."—See article in *Chamber's Household Words.*

Made simply with boiling water or milk.

and only in ½-lb. and 1-lb. tins, labelled thus :—

JAMES EPPS & Co.,

HOMŒOPATHIC CHEMISTS,

48, Threadneedle Street, and 170, Piccadilly.

Works—Euston Road and Camden Town.

Makers of Epps's Milky Cocoa (Cocoa and Condensed Milk.

J. & E. ATKINSON WHOLESALE AND EXPORT PERFUMERY, AND FANCY SOAP MANUFACTURERS, 24, OLDBOND STREET, LONDON. ESTABLISHED 1799.

EXHIBITION PRIZE MEDALS.

LONDON.....1862—PRIZE MEDAL.
PARIS .....1867—ONLY SILVER MEDAL.
CORDOVA....1872—ONLY MEDAL AWARDED.
LIMA .....1872—THE SILVER MEDAL.
VIENNA.....1873—GRAND MEDAL—" PROGRESS."

ATKINSON'S CELEBRATED WHITE ROSE AND OTHER PERFUMES.

ATKINSON'S CELEBRATED EAU DE COLOGNE.

ATKINSON'S CELEBRATED BROWN WINDSOR SOAP, &c,

N.B.—All Perfumes, Lavender Waters, Eau de Cologne, &c manufactured "in Bond," and shipped duty free at great reduction.

PRICE LIST ON APPLICATION.

CAUTION.—Many spurious imitations are now sold of Messrs. J. & E. Atkinson's Goods ; orders about therefore be sent direct or through commission houses of repute. Their goods are kept by all respectable dealers throughout the World.

Wholesale Agents in Bombay.....D. S. KEMP & Co.

MOST SUCCESSFUL REMEDIES FOR CONSUMPTION, WASTING, AND INDIGESTION.

PANCREATIC EMULSION AND PANCEATINE,

As attested by reports from Medical Men who have made the subjects their special study. The lives of Consumptive Persons are prolonged, the appetite, strength, and weight are increased, digestion promoted, and the general condition of the body improved.

Sold in Bottles by the Manufacturers,

SAVORY AND MOORE,

143, NEW BOND STREET, LONDON, W.,

And Retail of all other Chemists and Storekeepers throughout the World, who also supply SAVORY & MOORE'S DATURA TATULA, Specific for Asthma, Bronchitis, &c.

JOHN MOIR AND SON, ABERDEEN,

would direct attention to their Bacon, Hams, Sausages, Soups, &c., all prepared by their new process.

THEIR JAMS, JELLIES AND MARMALADES are all pure as labelled, not adulterated with pulp of other fruit.

THE FOLLOWING IS AN EXTRACT FROM A LETTER,

Dated 15th May, 1872, from an old inhabitant of Horningsham, near Warminster, Wilts :—

"I must also beg to say that your Pills are an excellent medicine for me, and I certainly do enjoy good health, sound sleep and a good appetite ; this is owing to taking your Pills. I am 78 years old.

"Remaining Gentlemen, yours very respectfully,

To the Proprietors of "L. S."

NORTON'S CAMOMILE PILLS, London.

PATENT WROUGHT NAILS.

J. J. CORDES & Co.,

The Patentees and Sole Manufacturers of the well-known Patent Wrought Nails, commonly known as

"EWBANK'S NAILS,"

desire to make it known that they have adopted a "Star" of "Cross" as their Trade Mark, and that all Nails now made and sent out by them, except clasp, bear this mark upon their heads, and that within every Package sent from their Works is also pinced a card bearing their name and address.

Any Nails, therefore, which are not distinguished as above must not be confounded with

"EWBANK'S NAILS,"

the quality of which is so well appreciated as being far superior to that of any other make.

Dee Works :—NEWPORT, MONMOUTHSHIRE, ENGLAND

ONE BOX OF CLARKE'S B 41 PILLS

IS warranted to cure all discharges from the Urinary Organs, in either sex, acquired or constitutional, Gravel and Pains in the back. Sold in Boxes, 4s 6d each, by all Chemists and Patent Medicine Vendors.

Sole Proprietor, F. J. CLARKE,

APOTHECARIES' HALL, LINCOLN, ENGLAND.

EXPORT AGENTS.

Burgoyne, Burbidges and Co., Coleman Street, London.
Newbery and Sons, 37 Newgate Street, London.
Barclay and Sons, 95 Farringdon Street, London.
Sangrand Sons, Oxford Street, London.
And all the London Wholesale Houses.

AGENTS FOR THE BENGAL PRESIDENCY.

Smith, Stanistreet and Co. ; Bathgate and Co., Calcutta.

AGENTS FOR THE BOMBAY PRESIDENCY.

Tyrecher and Co. ; Bolton and Co.

AGENTS FOR THE MADRAS PRESIDENCY.

Barrie and Co ; De Beaux and Co ; Scott, Macaurine and Co.

AGENT FOR RANGOON.

The Rangoon Medical Hall.

WANTED.

WANTED, a TUTOR (a European) for instruction in English in a Private Family. Liberal terms will be given to an experienced person. Apply to "A B C," *Bombay Gazette.*

WANTED, TENDERS for the SUPPLY to a Steamer of about 250 Tons beat Cardiff and West Hartly COAL, equal quantities of each. Tenders to state lowest price, delivered into ship at Bunker and trimmed. Address to Messrs. CURSETJEE and EDULJEE, Tubashes.

WANTED, for the CANNING PROTESTANT GIRLS' SCHOOL, Agra, a certificated TEACHER. Salary Rs. 75 per month with board and lodging. Knowledge of Music indispensable. Address, stating age and references, the HONORARY SECRETARY, Canning Girls' School, Agra.

NOTICES.

THE ANGLO-INDIAN SPINNING AND MANUFACTURING COMPANY, Limited, have REMOVED their OFFICES to No. 1, Hummum Street.

MR. P. BYRAMJEE, House Agent, has REMOVED to No. 28, Meadow Street, opposite to the ORIENTAL BANK.

1st January 1875.

NOTICE.—The INTEREST and RESPONSIBILITY of Mr. JAMES PERCY LEITH in our Firm as well in London as in Bombay CEASE on and from this day.

FORBES & Co.

31st December 1874.

THE BOMBAY SUGAR REFINERY COMPANY, Limited, has been formed in Shares of 150 each, with an influential Board of Directors. Prospectuses and full particulars may be obtained from the Secretary, 25, Apollo Street, Bombay. Applications for Shares should be made at an early date.

NOTICE.—The INTEREST and RESPONSIBILITY in our Firm of Mr. GEORGE STEWART FORBES, who joins the Firm of our London Friends, Messrs. FORBES, FORBES & Co., and of Mr. HENRY RANDALL CORMACK, CEASED on the 31st ultimo. Mr. JAMES THORBURN is ADMITTED as PARTNER in our Firm from this date

SIR CHARLES FORBES & Co.

Bombay, 1st January 1875.

A CATECHISM in English and easy Hindustance Balbodh character, on the musketry instruction of Native Troops, Cavalry and Infantry armed with the Snider and M. L. Enfield Rifle ; will be published as soon after the issue of the amended regulations as possible, and will include all the alterations.

For copies and further particulars apply by letter to the Undersigned.

L. H. SIBTHORPE, Major,

9th Bombay Native Infantry.

COLABA PRESS COMPANY, Limited.—WRITTEN TENDERS will be received by the Undersigned up to 15th January, for the PURCHASE of One Horizontal high pressure Steam ENGINE, with 2 Boilers complete, by 7 particulars, apply to the Superintendent or Engineer of the Colaba Press Company, Limited, at Colaba.

For the London, Asiatic and American Company, Limited,

A. E. ASHLEY, Joint Manager.

CREDIT will be ALLOWED to Traders for Excise duty and other Government charges payable on Salt to be removed from Salt Works or Depôts in the Bombay Presidency, under Rules which may be learnt on application at the Office of the undersigned.

C. B. PRITCHARD,

Collector of Salt Revenue.

Office of the Collector of Salt Revenue, Bombay, 1st January 1875

THE NATIONAL SPINNING & WEAVING COMPANY OF INDIA.—NOTICE TO CONTRACTORS.—SEALED TENDERS will be received at the Office of the Company on FRIDAY the 8th day of January, 1875, for the ERECTION of a COTTON SPINNING MILL at Parell.

Plans can be seen at the Office where Printed Copies of the Tender with specification and conditions shall be furnished to applicants on payment of Rs. 2 per each Copy.

Each Tender must be accompanied with a deposit of Rs. 2,000 (Two Thousand) for which a receipt will be granted.

The Directors do not bind to accept the lowest or any Tender, nor to assign any reason for the rejection thereof.

By Order of the Board of Directors,

JEHANGHEER HORMUSJEE & Co.,

Secretaries, Treasurers, and Agents.

No 1, Nesbit Line, Bombay, 26th December 1874.

GREAT INDIAN PENINSULA RAILWAY.

NOTICE.

ABOLITION OF CARTING IN BOMBAY AND AT BYCULLA.

Notice is hereby given that, after the end of the present month, the Company will cease to perform the delivery service for Goods brought, by this Railway, into Bombay or Byculla.

2. Consignees must therefore make their own arrangements to take delivery at the Stations and Sidings ; and a wharfage charge of Four Annas per maund per day, or part of a day, will be made, if the Goods are not removed within 24 hours after arrival.

3. The Terminal and Cartage charges, that are now levied for Bombay and Byculla, will not be made after the end of this month ; but in lieu thereof, the following Rates will, on and after the 1st of February next, until further notice, be added to the ad valorem Mileage rates and Up-Country terminals, for all Goods consigned to, or despatched from, the Stations or Sidings used by the Company, from time to time, in Bombay or at Byculla, viz :—

Cotton	Rs. 2 7 1	per Ton.	
Firewood	„ 1 11 0	„	
Grain (Green) and Hay	„ 0 11 0	„	
Coal	„ 1 4 3	„	
Salt	„ 0 13 6	„	
Special Class Goods	„ 1 11 0	„	
First Class Goods	„ 1 6 3	„	
Second, Third, Fourth, and Fifth Class Goods	„ 2 10 6	„	
For all Goods which the Company do not undertake either to load or unload except those that are specially mentioned above	„ 1 2 0	„	

The charge for all Goods which are carried at Special rates in which it is announced that the delivery service in Bombay or at Byculla is included, will be reduced by eleven annas and six pie per Ton.

4. The Up-Country Terminal upon Cotton will, from the same date, until further notice, be fixed at Twelve Annas and Five pies per Ton, which amount will be added to the Bombay Terminal charge quoted above, and the advertised Mileage rates.

5. The work of loading or unloading will still be performed by the Company for all Goods, upon which the charges include those services.

6. Cot on will not be consigned to Byculla.

Grain and Seed will not be consigned to, or from, Byculla in quantities of more than one Ton.

HENRY CONDER.

Bombay ; 4th January 1875. General Traffic Manager.

BOMBAY EXHIBITION PRIZE MEDAL AWARDED TO

RUSSELL & CO.,

LADIES', GENTLEMEN'S AND CHILDREN'S, BOOT AND SHOE MAKERS, Near the Oriental Bank, Bombay.

PRICE LIST.

	Cash.	Credit.
French Calf Elastic Side Spring Boots	Rs. 12 8	13 8
Patent Calf Leather „ „	„ 12 8	13 8
Patent Leather Shoes	„ 9 0	10 0
French Calf Double Sole Lace Boots	„ 14 0	16 0
Porpoise Skin „	„ 15 0	17 0
„ „ „ Balmoral Boots	„ 13 0	15 0
Patna Coroon Cloth Elastic Boots	„ 10 0	11 0
Regulation Hessian Boots	„ 25 0	28 0

N. B.—All Goods sent carriage free to all Stations on the B. B. and C. I. and G. I. P. Railway Lines.

All orders must be accompanied with a remittance, or reference for payment.

RICHARD PARTRIDGE, Manager.

LATE HUMMUM STREET, BOMBAY, AND POONA.

MESSRS. C. MARCKS & Co., WATCHMAKERS, JEWELLERS, and OPTICIANS, beg to draw the attention of Ladies and Gentlemen of Bombay and Out-stations to their entirely new stock of superior Gold and Silver Lever Hunting, Semi-hunting, and Crystal Case Watches, with all the latest improvements, specially manufactured for India, and warranted from 2 to 5 years. A large stock of handsome Jewellery of London Manufacture.

Watches and Jewellery sent free by Post all over India.

Palanquin, Travelling, and Office Clocks, with 8 day key level escapement, warranted.

Repairs carefully executed with expedition and Guarntee.

Letters to be addressed : C. MARCKS & Co., No. 4, Hummum Street, Fort, Bombay.

JAMSEDJEE NOWROJEE,

CABINET MAKER AND GENERAL MERCHANT

KALBADAVIE ROAD,

BOMBAY.

For detailed and full Description of Stock, see Wednesday's and Saturday's "Gazette."

ADVERTISING AT RAILWAY STATIONS.

THE Proprietor of the "Bombay Gazette" Press having leased (among other privileges) from the Great Indian Peninsula Railway Company, and the Bombay, Baroda, and Central India Railway Company, the exclusive right of advertising at all the Railway Stations belonging to these two Companies, is prepared to contract with parties de ireus of posting Notices or Advertisements on the lines.

The announcements may be in English or in any of the Native languages.

The advantages

COMMERCIAL INTELLIGENCE.

WEDNESDAY EVENING, 6TH JANUARY 1875.

YESTERDAY'S Liverpool Cotton Market closed with a hardening tendency, sales 14,000 bales spot prices unchanged; and this morning's report is strong, probable sales 18,000 bales imports 32,000. In New York both spot cotton and futures are ¼ cent. per lb higher, the crop figures being as follows:—

	1875.	1874.	1873
Tuesday's receipts	10,000	19,000	25,000
" Exports to U. K.	.....	15,000	4,000
Four day's receipts	48,000	84,000	64,000
" Exports to U. K.	9,000	43,000	34,000
Total recs. since 1st Sept.	2,170,000	2,617,000	1,799,000
" Exports to U. K.	792,000	658,000	607,000

The American receipts to date now only show an excess of 153,000 bales as compared with last year, and even this discrepancy seems likely to be reduced shortly, at the same time it must be borne in mind that stocks both in Liverpool, and the Continent are comparatively heavy, and unless the reduction in the receipts goes on, there is not much room for any great advance in prices. On this side in fact a considerable advance is already discounted and increased receipts at the American ports—which is quite a possibility—would probably induce a return of the previous dullness.

The Manchester Market yesterday, according to Reuter's message, was unaltered, but from private sources we hear that the cheap purchases made a short time ago could not now be repeated.

Consols this morning are quoted at 9 2½ an advance of ¼ indicating a probable reduction in the Bank rate of discount; in fact the only question seems to be whether the fall will be one or two per cent. French Rentes have advance to 103½; and Bar Silver to 57⅞ per oz.

STERLING Exchange here to-day has again been firm, but the only alteration quotable is in Bank Bills which are 1/32 higher. Very little business has been done, both buyers, and sellers having shown a disposition to await the result of the biddings for the Council drafts. We quote:—

Bank Bills on demand	Is 10 7/32d.	per rupee
Do. 6 months' sight.	Is 10 21/32d. to Is 10 23/32d.	"
Credits do.	...Is. 10 27/32d.	"
Documents do.	...Is. 10 29/32d.	"

On Calcutta we do not hear of any business, and GOVERNMENT PAPER continues depressed at nominal rates.

The SHARE Market is dull for everything except Spinning Companie's scrip which is again slightly firmer. Other shares are unchanged.

In COTTON a considerable business has been done at an advance of Rs. 2 to Rs. 3 per candy, but sellers being indisposed to contract forward prevent buyers from operating to any extent.

FREIGHTS are strong and tending upwards ready steamers being quoted at £2-8-9 to £2-10. Sailing vessels unchanged.

For PIECE GOODS there has been an active enquiry, but importers are asking highers rates, which dealers as a rule are not yet prepared to pay.

BANKS.

No. of Shares	Nomi. value pah.	Paid up.	Last divi. dend.	Names.	Cash Rates per Share.
	Rs.	Rs.	p. a.		
100,000	100	all	5 p.ct.	Agra Bank.....	92
22,000	1,000	all	12 p.ct.	Bank of Bengal	1,440
10,000	500	all	12p.ct	Do of Bombay New ..	740
10,000	500	375	12p.ct	Do 2nd Res. Issue	735
5,250	1,000	all	4 p.ct.	Do of Madras	1,180
30,000	25	all	8 p.ct.	Chartered Mercantile Bk of L. & China	200
46,000	2 12	all	Nil	Hong. & Shanghai Bank.	275
40,000	200	all	5 pct.	Chartered Bk. of I. & C..	175
40,000	250	175	5 p.ct.	National Bank of Indi..	114
60,000	250	all	12 p.c.	Oriental Bank	475

PRESS COMPANIES.

150	5,000	2,85	100ps.	Akbar Cotton Press Co ..	1,750
200	2 000	1,100	50 do	Albert Co. Kurrachee.....	775
100	500	all	18p.ct	Albert Ginning Co.....	630
250	1,000,000	...	...	Alfred Mills Co	1,100
150	2,000	11,000	200ps.	Apollo Press Co.....	3,750
625	1,000	all	...	Bellary	735
76	500	all	60p.s.	Berar Company (New) ..	520 xd
200	2,000	all	200ps.	Bombay Press Co.....	1,450
200	500	all	50 p.s	Do New.....	350
1,4 0	25	all	6¾ p.c.	Broach Cotton Co	305
400	1,500	all	175ps.	Carwar Company.....	760
230	250	all	...	Coconada Press Co.....	160
800	1,280	all	175ps.	Colaba Press Co.....	3,800
500	300	all	Nil	Dhollera P. & G. Co.	270
252	1,000	all	...	East India Press Co.....	1 000
150	5,500	all	200	Fort Press Co.....	4,0 0
300	2,000	2,00	15 p.	Framjee Cowasjee Press Co.	375
200	1,000	all	100 p.	Franci Press Co	435
1450	...	1,40	100 p.	Imperial Press Co.....	450
3125	400	35	60 p.	Mofussil Press & G. Co..	455
600	2,000	500	...	Nicol Press Manuf. Co., Ld	1,750
130	...	1,80	250 p.	Princeof Wales Press.....	1,560
210	1,300	all	200 ps.	Rasmoon Press Co.....	1,000
400	50	75	135 p.	Scinde Press Co.....	420
100	1,000	750	...	Scinde and Punjab Cotton Press Co., Limited.....	925
150	850	all	12 p.ct.	Vic. Cot. Gin & Press Co	1,000
450	1,000	all	100ps.	Volkart's United Press Co.	925

* Per share for the half year.

SPINNING AND WEAVING COMPANIES.

600	1,250	all	150	Alexandra Spinning	1,600
500	5,500	all	200	Alliance Spinning	3,200
300	2,000	1,50	...	Bhownugur M. & F. Co	2,000
500	1,000	all	100	Bombay United	1,300
1,600	150	100	10	Broach Mills.....	245
900	1,000	750	...	Colaba Spinning	1,060
2,500	2,000	all	100 p.	Dhurumsey Spinning.....	1,670
1,500	1,250	all	125 p.	Fleming S. & W. Co ..	1,195
1,400	1,000	all	115 p.	Great Eastern	1,480
700	1,000	all	...	Hindustan S. & W. Co..	1,215
210	1,000	all	115 p.	Jewraj Balloo Mills	1,300
.....	...	800	...	Khandesh Spinning	1,200
300	1,250	all	Nil	Madras Spinning.....	1,450
.....	...	500	...	Madras U. Spinning.....	1,100
2,500	1,000	all	65	Manockjee Petit's	1,380
1,050	1,000	all	20 p.	Morarjee Spinning	1,370
4,000	625	all	68	Oriental	830
600	1,250	250	...	Prince of Wales Spinning	440
750	1,000	1,000	200 p.	Sonderdas Spinning.....	1,400
500	1,000	25	312 p.	Do. do. 1/4 share	410

* Per share for the half-year.

LAND COMPANIES.

4,000	3,000	all	6	Colaba Land Co.....	1,250
7,500	150	all	...	Frere Land & Pier Co. Ld.	142
1,750	1,000	2,000	20 p.	Mazagon Land	1,300
6,000	1 400	all	15 p.	Port Canning Land Company, Limited	305

RAILWAY COMPANIES.

.....	£20	21 8/4	5 p.	G. I. P. Railway Consolidated Stock	242
.....	£20	3 14 6	do.	Do. New £20 Shares	126
.....	£20	65 7 3	do.	Ditto	72
.....	£20	21 13 1	do.	Ditto	32
.....	£10	1,1	do.	B. B. & C. I. Railway Co	1,810
.....	£18	17 9 1	do.	Do. New £18 Shares ..	310

MISCELLANEOUS.

1,000	12,500	1,500	240 ps.	Bombay Burmah Trad. Ing Corporation	1,720
1,000	50	all	4 p.ct.	Bombay Gas Company ..	65
500	500	300	27 p.ct.	Landing and Shipping Co. of Kurrachee Ld..	115
9,150	200	100	8 p. c.	Malabar Company Ld..	100
4,000	50	all	4 p. c.	Mechanics' Build'g Co..	20
1,200	500	all	7 p. c.	Treacher & Co	375
.....	250	all	40 ps.	Viegas Patent Slip Co....	50

BANKS IN LIQUIDATION.

		Date of L'dation		
.....	98	19	...	Bank of China..... 1
.....	...	...	...	East India Bank 1
.....	200	15	Feb. '67	Indian Peninsula..... 1

NIZAM'S STATE RAILWAY.

Traffic Receipts and Train m'leage of Nizam's State Railway for week ending 21st November 1874.

	Rs.	a.	p.
Passengers	4,290	5	0
Goods	3,016	0	0
Electric Telegraph	38	1	0
Total	7,344	6	0

WURDHA STATE RAILWAY.

Traffic Receipts and Train mileage of Wurdha State Railway Hinganghaut and Sonagoan Station for 1 day (21st November 1874).

	Rs.	a.	p.
Passengers	29	6	0
(do. do.	124	15	0
Electric Telegraph	1	0	0
Total	155	5	0

BOMBAY, BARODA AND CENTRAL INDIA RAILWAY.

Statement of Traffic, week ending 2nd January 1874. Open 428¾ Miles.

	Rs.	a.	p.
Coaching	42,302	0	0
Merchandize	53,492	0	0
Telegraph	548	0	0
Total Rs.....	96,342	0	0

Corresponding week in December 1873. Open 411¾ Miles.

Coaching	48,614	0	0
Merchandize	50,711	0	0
Electric Telegraph	484	0	0
Total Rs.....	99,809	0	0
Decrease Rs.....	3,467	0	0

SHIPPING INTELLIGENCE.

DEPARTURES.

Jany.	Vessel.	Commander.	Destination.
6	Castore (s)	Marussig	Trieste &c.
	Nimrod	Crockers	Damaun.
	Kong Oscar	Christoph, e-son	Mauritius.

CALCUTTA.

DEPARTURES.

Jany.			
1	Himalaya (s)	.....	.....
	Quarg Se (s).....	.....	.....
	Alabama	.....	.....
2	Khedive (s)	.....	.....
	Pandora	.....	.....

DAILY IMPORTS.—JANUARY 6.

FROM LIVERPOOL.

Palestine s, 50 cases slates, John S Elmore & Co.

FROM LONDON.

Colombo s, 3 0 cases brandy. Cutler, Palmer & Co; 3,558 casks spelter, Hajee Esmail, Jaitha's Sons; 11 bottles quick silver, Muthoorasass Assaram.

Guy Mannering s, 70 casks fire clay, M M Mody & Co.

Canara s, 5 cases turpentine, L. Sibulle & Co.

White Adder, 244 cases paper, H Clason & Co; 50 cases empty soda water bottles, Hormusjee Mancekjee.

Atlanta s, 4 bales paper, M Jamaloodin.

FROM GLASGOW.

City of Foochow, 50 cases acid, S R Sookhia; 10 cases acid, Hudson & Co; 10,00 fire bricks, M A Cadar; 25 cases acid, Pestonjee Hormusjee & Co.

FROM TRIESTE.

Castore s, 5 cases dye, H. Tyabjee.

FROM NEW YORK.

Winged Hunter, 309 barrels rosin, Bell, Brandenburg & Co.

DAILY EXPORTS.—JANUARY 6.

FOR LIVERPOOL

Harold Haarfagur s, 29 bales skins and hides, Fukeer Momed Cheenee Aboo Sahboo & Co; 38 bales skins, Cheenee Esmail & Co; 40 bales wool, Cowerjee Dhurumsey; 15 bales wool, Famalabhoy Cassumbhoy; 73 bales wool, Khetsee'ass Luchmeeroon; 100 bales cotton, S L Macnaghten; 150 bales cotton, Runchoodas Vurjeevandas; 200 bales cotton, Campbell Mitchell & Co; 41 bales cotton, Maun Koorpal & Co; 60 bales cotton, Ischerdass Ambaidass; 72 bales cotton, W & A Graham & Co; 400 bales cotton, Peel, Cassels & Co; 100 bales cotton, Bhimjee Jaitha; 23 bales cotton, Killick, Nixon & Co; 115 bales cotton, Ragoobhoy Dayabhoy; 120 bales cotton, Stearns, Hobart & Co; 30 bales wool, Jew Addass Premjee; 57 bales cotton, Finlay, Scott & Co; 110 bales cotton, Vithaldass Courjee; 33 bales cotton, Premchund Jaychund; 1 bale shawls, Hajee M E Kermany; 175 bales cotton N Manockjee & Co; 86 cwts horns, Mahomed Aliana; 250 cwts myrabellams, N Kessowjee & Co.

Blenheimus s, 300 cwts horns, Oomerbhoy Chanlabhoy.

Kingston, 57 bales cotton, Ascuran Khungar; 175 bales cotton, B Ambaidass.

Hector s, 40 bales wool, Moty Jethany; 3 0 bales cotton, Killick, Nixon & Co; 50 bales wool, Gulianjee Govindjee.

Nymana s, 791 bales cot on, Killick, Nixon & Co; 176 bales cotton, Vu dhmon Poocsee & Co; 70 bales cotton, Muthoodass Vithaldass; 24 bales cotton, Khimjee Ebjee; 1 bale cotton, and 7 bales wool, Jaitha Purootum, 50 bales wool, Lilladhur Govindjee.

FOR LONDON.

Elphinstone s, 4,05 cwts linseed, and 705 cwts rapeseed, Ewart, Latham & Co.

FOR GENOA.

Australia s, 188 robbins copra, Loonegrohier & Co; 100 bales cotton and 16 bales hides, Rigg & Co; 100 bales cotton, A Kunkier & Co; 2,000 cwts wheat, and 6,187½ cwts gingelly seed, Ralli Brothers; 100 bales cotton, Jules Siegfried Co.

FOR MARSEILLES.

Australia s, 2,700 cwts gingelly seed, Eben, Riebe & Co.

FOR NEW YORK.

Pegasus, 3,000 cwts linseed, Finlay, Scott & Co.

Lady Dufferin, 7,500 cwt. linseed, Nursey Kessowjee.

FOR LEGHORN.

Australia s, 3,000 cwts wheat, Ralli Brothers.

FOR MESSINA.

Australia s, 1,000 cwts wheat, Ralli Brothers.

MILITARY INTELLIGENCE.

LIEUT W. E. L MORGAN, Royal Engineers, Benga Sappers and Miners, is allowed to proceed to Europe on medical certificate.

DEPARTURES.—JANUARY 6.

Goldsmith, Surgeon, Bombay Ind Med Dept, on duty, to Indore.

Hobson, Lieut Col, Bombay Staff Corps, on duty, to Kolapore.

Eynd, Major, Bengal 3rd Punjaub Infantry, on furlough.

Greenfield, Captain, Bombay Staff Corps, to join, to Deolee Rajpootana.

POSTAL NOTICES.

OVERLAND MAIL.

In succession of this Office Notice of the 9th May last, it is notified that as the Overland Mail Steamers of the P. & O. S. N. Company will leave Bombay every Monday soon after 7 P. M., the following revised arrangements in the hours for closing Mails will come into operation:—

Letters will be received at the General Post Office up to 5-30 P.M.

Newspapers, Books, and Patterns, up to 3 P.M.

Registered Letters up to 2 P.M.

Registered Letters if fully prepaid together with an extra fee of 2 annas, will be received at the General Post Office between 2 and 4 P.M.

Late letters, if fully prepaid by means of stamps in respect both of postage and of late letter fee (4 annas each), will be received at the Wellington Pier Post Office from 5-30 to 6-30 P.M.

The latest hour for posting Overland covers at the several Branch Post Offices will be 2-30 P.M.

Fully prepaid letters will be received on board the Overland Mail Steamer after 5 P.M. and up to starting time (7 P.M.) by the payment of an additional fee of Eight Annas. All others will be refused.

The postage chargeable on letters sent to the countries mentioned below *through Trieste* is as follows:—

	Present Rates per ½ oz. Annas Pies.	Revised Rate per ½ oz. Annas Pies
Austria, Luxemburg German States, Austrian Post Offices in Turkey ...	8 8	8 0
Belgium, Denmark, Netherlands ...	9 4	9 0
Switzerland, Moldavia, Wallachia, Servia.....		

POSTAGE BY THE BRINDISI ROUTE.

The Postage rates chargeable on Correspondence forwarded "via Brindisi," to the United Kingdom, or places served through the United Kingdom, are as follows:—

For the United Kingdom.

Each Letter per ½ ounce—annas 8.

Each Newspaper per 4 ounces—annas 2.

Each Book or Pattern Packet not exceeding one ounce—1 anna and 4 pie; not exceeding 2 ounces—annas 2, 8 pies; not exceeding 4 ounces—annas 4, 8 pies; every additional 4 ounces—annas 4 8 pies.

The full prepayment of Correspondence forwarded via Brindisi optional, and all covers not fully prepaid will, unless specially marked by the senders for transmission by any other route and conforminations conditions, be forwarded via Southampton.

The Overland Mail Steamers will leave Bombay as under:—

7 P.M.		7 P.M.	
Monday	Jan. 4	Monday	Jan 18
"	" 11	"	" 25

CHINA MAILS.

China and Australian Mail Steamers will leave Bombay as follows:—

3-30 P.M.		3-30 P.M.	
Tuesday	Jan. 12	Tuesday	Feb 9
"	" 26		

AUSTRALIAN MAILS.

3-30 P.M.

Saturday ..... Jan. 9

In accordance with the above, Mails for Ceylon, Penang, Singapore, Hongkong, and the Australian Colonies will be closed at the General Post Office at 3 P.M.

Registered Letters will be received until 1 P.M. on the above dates.

POSTAGE ON LETTERS FOR ZANZIBAR.

Under a Treasury Warrant received from Her Majesty's Post Master General, the postage on letters for Zanzibar forwarded via Bombay to Aden by the Mail Steamers of the P. and O. S. N. Company, and thence by the B. I. S. N. Company's Vessels, is increased from 4 annas to 8 annas per half ounce.

2. Prepayment in full by this route is compulsory.

3. Letters forwarded by this route and by the continuation of the line to Mozambique, Delagoa Bay, Natal, and the Cape of Good-Hope, will also be subject to an increase from 4 annas to 8 annas per half ounce.

4. Prepayment in full by this route is compulsory.

5. Letters forwarded by this route can be registered only for Natal and the Cape of Good Hope, the registration fee being 4 annas per cover.

MAURITIUS AND REUNION.

Regular dates.	*Supplemental dates.* 7 P.M.
Monday	

The dates of departure from Bombay of the Supplemental Mails for Mauritius and Reunion are in consonance with the Time Table of the Messageries Maritimes Company; but as the French Mail Steamers occasionally leave Aden for the Mauritius before the arrival of the Bombay Overland Mail Steamers, the Indian Postal Department will not be responsible for any delay which the correspondence forwarded by that opportunity may sustain at Aden

ZANZIBAR, NATAL, MOZAMBIQUE, DELAGOA AND TABLE BAY.

7 P.M.		7 P.M.	
Monday	Jan. 18	Monday	Mar. 15
"	Feb. 15	"	April 12
		"	May 10

MAILS FOR KURRACHEE AND PERSIAN GULF.

DESPATCH OF INLAND MAILS FROM BOMBAY.

REVISED TABLE of the hours for closing the Inland Mails which came into force from the 1st July and will continue so until further notice:—

MAILS.	At General Post Office. Ordinary Letters, &c.	At General Post Office. After-Packet.	At Branch Offices.
For Bengal, N. W. Provinces, Punjab, Central Provinces, Malwa, Berar, and for all Post Towns on the N. E. Line of the G. I. P. Railway.	8 A.M.	9-30 A.M.	7-30 A.M
For all Post Towns on the S. E. Line of the G. I. P. Railway, for Poona and Madras Presidency; also for Ahmednugger Sirpur, Deccan, and S. M. Country.	12 NOON.	12-30 P.M.	0-30 AND
For ditto on the S. E. Line of the G. I. P. Railway, as far as Poona.	5 A.M.	5-30 A.M.	5 P.M. of previous day.
For ditto on the B. B. and C. I. Railway for Guzerat, Kurrachee, Sind, Kattiawar, and Kutch.	4 A.M.	6 A.M.	5 P.M. of previous day.
For ditto in Southern Concan, viz., for Poona, Nagotna, Mhar, Khed, Dapoolee, and Ratnagherry	6 A.M.	.....	5 P.M previous day.

Registered letters and bunghy parcels for despatch by all mails will be received, except on Sundays, from 10 A.M. to 4 P.M

SPECIAL ANNOUNCEMENT.

MR. A. MENIST,

OCCULIST-OPTICIAN,

AMSTERDAM, AND 42, BURTON CRESCENT, LONDON

RESPECTFULLY announces that his experienced representative Mr. H. Betts will leave for Kurrachee on the 11th instant.

Mr. Betts has with him a magnificent assortment of Menist's perfected Optics, and invites those who are not already suited to avail themselves of the present opportunity, his return to Bombay being quite uncertain.

Just Received.

MENIST'S NEW "ANTI-PRE-SURE" FOLDING EYE-GLASSES.

MENIST'S NEW "CONICAL" PANTESCOPIC SPECTACLES.

103—105, Esplanade Hotel.

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RUPEES, THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

BOMBAY.

DEATH.

FITZPATRICK—January 6th, at Rampart Row, Dr. A. Fitzpatrick, Surgeon Dentist, aged 67 years.

OTHER PRESIDENCIES.

BIRTHS.

CAMPBELL—December 29th, at Kohat, the wife of Captain J. R. Campbell, 2nd Punjab Cavalry, of a daughter.

WOOD—January 2nd, at 35, Park Street, Calcutta, the wife of E. P. Wood, Esq., Barrister-at-Law, of a son.

MARRIAGE.

MEARES—REED—December 15th, at St. John's Church, Calcutta, William Edward Meares, Esq., P. W. D., to Rose, eldest daughter of William Reed, Esq., of Taunton, England.

All MONEY ORDERS, CHEQUES, and other Remittances, sent to this office, should be made payable to the "Proprietor of the *Bombay Gazette*."

The Bombay Gazette.

THURSDAY, JANUARY 7, 1875.

MR. KITTREDGE showed more courage than judgment in coming forward at Tuesday's meeting of the Bombay Chamber of Commerce to advocate the retention of the import duties on English piece goods. For Mr. Kittredge, like everybody else in these days, claims to be himself a Free Trader; and yet the main argument of his speech, if there is any force in it, tends to show that these duties are purely Protectionist in their character, and that they ought therefore to be abolished. It may be possible to maintain, with some show of reason, that the weight with which the trade of Manchester is handicapped by the import duties has no appreciable effect in making her lose the race, if only we are convinced with Mr. Ashburner that the advantages of cheap cotton and cheap labour enable Indian mill-owners to treat with contempt the competition of Manchester, and that, if the manufacturers of cotton cloth in this country will but be honest, their industry cannot fail to prosper till it acquires for them almost a monopoly of the Indian market. But Mr. Kittredge is of opinion that the margin of profit, over and above that of the Lancashire manufacturer, which the Bombay manufacturer is commonly supposed to enjoy, has been grossly exaggerated; and, in fact, he did his best on Tuesday to prove that, on the whole, the cost of production ought to be absolutely less in Manchester than here. If we assume the correctness of this reasoning, it follows that the success of the Indian goods in beating Manchester goods of the same quality out of the market must be set down as entirely due to the imposition of such a tax on goods of foreign manufacture as suffices to turn the scale in favour of the home-made goods. The usual line of defence for the advocates of the import duties is that these amount to so small a percentage on the value of the goods as to be hardly worth taking into the account; but Mr. Kittredge's theory would appear to be that this small percentage really makes all the difference. It follows, then, that the import duties serve the purpose of protecting an industry which could not continue to thrive if they were removed; and it is contrary to public policy that any industry which needs such artificial aid should be fostered by the State. The interest of the consumer must always be considered in preference to that of any particular class of traders; and it is clearly better for the consumer that he should have full liberty to buy his clothing in the cheapest market than that he should be compelled by prohibitive duties on foreign manufactures to support native industries which dare not farce competition. We may admit the truth of the general proposition, that it would be a good thing for India to have manufactures of her own—though Mr. R. H. Elliot, Mr. Ashburner, and other enthusiasts have overlooked the probable effect of the increase of cotton mills in crushing the cottage spinners and weavers who still abound in Indian villages, and in so creating for a time at least a great amount of distress amongst a stay-at-home population which knows not how to provide itself with fresh employment. But, while the natural growth of home industries would indisputably, in the long run, be of service to India, it is clear that an industry propped by protective duties must be in reality maintained at the expense of the consumers, that is to say, of the agricultural population. Is it not, then, an odd way of supplying the country with a new source of wealth to establish an industry which, instead of relieving the cultivators of the soil of the severe strain of being almost the sole upholders of the State, will only be able to exist *at the cost of these very cultivators*, and will therefore help to impoverish the land which it is fondly expected to enrich? This is the legitimate conclusion from Mr. Kittredge's premisses; and, if that gentleman were not, in common with a good many other *soi-disant* Free Traders, a Protectionist without knowing it, he would not have committed the blunder of arguing in favour of the maintenance of duties which he himself took infinite pains to show were inconsistent with the law of Free Trade. Mr. Kittredge further betrayed where his sympathies lie by going out of his way to taunt England with selfishness and inconsistency in carrying out her own favourite policy at home; and these unjust reproaches provoked a deserved rebuke from the Chairman of the Chamber, who explained that in the financial policy of England two principles are strictly observed, to levy import duties as far as possible only on articles which are not produced in England, and, in those cases in which foreign goods which are taxed come into competition with home-made goods, to levy an excise duty on the latter equivalent to the customs' duty on the former. England, therefore, gives fair play to all foreign nations, and she may, with a clear conscience, claim from India the same measure which she metes to others.

The case, thus presented, in favour of the abolition of the import duties, is complete; and the Chamber showed a desire to act up to its own principle of giving everyone a fair field and no favour, and letting the best man win, when it coupled with the proposal to take the import duties off English trade, so far as it is exposed to Indian competition in this country, the recommendation that the export duties should at the same time be taken off Indian manufactures which come into competition with Manchester goods abroad. But, when we remember that the difficulty with the Government of India is to know how to do without the money which the import duties yield, it is obvious that this difficulty must be complicated and exaggerated by such an extension of the policy of Free Trade as would deprive the Government of the produce of the export duties also. It is idle to talk of carrying out any financial policy, however sound, which involves a heavy immediate loss of revenue to the State, unless that loss be compensated from other sources. Sir Robert Peel employed the great financial engine of the Income Tax to provide himself with the means of carrying out commercial reforms which have been so successful that, while the standard of living in England has been greatly raised, and the National Debt reduced, the State can now get a sufficient revenue even without the Income Tax. But even a great Minister would have failed in attempting to establish Free Trade in England if he had not had the nation at his back. One of the inestimable advantage of a free constitution is that all taxation must be imposed by the will of the whole people. In India, we have not this security for the willing acceptance by the tax-payers of any measures designed to give effect to a great national policy. There cannot indeed be such a thing as a national policy, because there exists no constituted body to express the national will. The Government, therefore, is forced to take upon itself the whole responsibility of making any financial changes which may commend themselves to powerful interests in England or India; and we cannot affect to be surprised at its unwillingness to move out of the beaten track, or to try fresh experiments in taxation which may, for all it knows, excite alarm and discontent from one end of the country to the other. There are no means in India of educating the tax-payers to understand clearly what is best for their own interest; and the history of the Income Tax shows how even the fairest intentions of the English rulers of this country can be perverted and misunderstood. We shall always regret that, just as the prolonged agitation against this tax was dying out, and when it seemed that the people were at last becoming reconciled to it, Lord Northbrook repealed it. But we are quite convinced that the Government which made this sacrifice will not be inclined to incur the risk of levying an entirely new Tax, such as that on Tobacco, for the sake of relieving the cotton trade of Manchester from what is after all no very serious burden. The proposal to tax Tobacco for such a purpose would be vehemently misrepresented by the native Press, and would encounter a storm of opposition which the Government of India can have no desire to face. We doubt, indeed, if that Government would venture to impose a new tax of any description for any other purpose except to provide the sinews of war.

These are the reasons which lead us to regard as inadmissible the proposals made by the Bombay Chamber of Commerce for the inauguration of a new, and, so far as it goes, an excellent financial policy in India. We grant that the present state of the Indian finances is far from satisfactory, and that the task of reforming it altogether might well engage the genius of a Peel or a Gladstone. But we doubt if any statesman will attempt such a task merely for the sake of removing so slight a tax as the Customs' duty on English piece goods. The work must be done as a whole; and whoever approaches it must be prepared to deal first of all with the Salt Tax, which has become of late years, we verily believe, one of the most abominably oppressive means of raising money ever invented. We cannot but regret, therefore, that the Chamber of Commerce, in preparing its long programme, did not pause to reflect that there may be mightier interests involved in a change of system than those of the sellers of piece goods. Curiously enough, while declining to take any notice of the Salt Tax, which limits the resources of every buyer of cotton cloth, the Chamber went out of its way to raise up against itself a host of enemies by asking Government to confiscate a large proportion of the revenues of various municipalities in India. Mr. Bythell said the motive of this uncalled-for aggression was the fear of the Chamber that transit duties might be imposed by the municipalities under the name of town duties. But explicit instructions were issued long ago by the Government of India to prevent the conversion of town duties into transit duties; and, though we do not approve of town duties on necessaries of life, we cannot understand why the municipality of Bombay, for instance, should not be allowed to levy a Tobacco Duty. There is certainly no such thing as a transit duty in Bombay, for all town duties levied on articles not consumed within the city are scrupulously refunded; and we believe that this policy prevails in all municipalities. At all events, the question is one that demands a separate investigation; and the hasty way in which the Chamber of Commerce has chosen to give an opinion upon it will not add to the weight of the representations it had a legitimate right to offer to Government concerning the amendment of the Import and Export tariff.

It is stated that the coffee crop in the Wainad District this year is smaller, perhaps, than it has ever been. No shipments have as yet been made.

THE second course of Garrison Instruction under Major Cameron, V. C., Chief Instructor, will commence at Umballa on the 1st February next.

THE Indian salt-revenue for the current year, from the 1st of April to the 30th of November, amounted to £3,773,717, against £3,819,333 during the same period of last year.

GOVERNMENT has decided that all state lands in Dehra Doon not required for forest purpose shall be marked off into blocks of one thousand acres each and put up to auction at an upset price.

A SPECIAL telegram to the *Pioneer* announces that Yakoob Khan, (the Yarkand Envoy, that was,) was due to arrive in Lahore on Sunday last. The Commander-in-Chief is expected there on the 15th instant.

WE understand that Messrs. Chalk and Turner Solicitors, will prefer a charge against the Captain of the American Ship Sagamore, at the Police Court to-day, on behalf of the men of the crew who have alleged that they were subjected to ill-usage at his hands.

DURING the month of November last there were 62,456 deaths registered in the North-Western Provinces, being 16,544 less than those registered in the previous month. The decrease was principally under the heads of cholera and fevers. The death-rate per thousand of the population was 2·03. There were 736 deaths from cholera, 661 from small pox, 50,107 from fevers, and 137 from snake-bites and wild animals.

THE Acting Collector reports as follows on the general character and prospects of the season 1874 75 in the Kolaba Collectorate:—The fall of rain has been sufficient, but being excessive, in the months of June and July, has lessened the crops below the average of the last year. The state of public health has been good. A few cattle are reported to have died in the Penn and Mangaow Talookas from cattle-disease.

THE *Pioneer* tells us that the Zojila Pass, which has generally been an obstacle, on the road to Central Asia, of great difficulty, has recently been surveyed by Mr. Morris, a Civil Engineer, who is sanguine that, by diverting the road slightly, and building a covered way, the Pass may be kept open for the whole year at a very small expenditure. It is hoped that, in the interests of Central Asian trade, Mr. Morris' opinion may prove to be sound.

MESSRS. REMINGTON AND CO., managers of the Ocean Marine Insurance Company, in a Circular addressed to the shareholders, announce that at the request of some of the shareholders, and owing to the decreased value of the Exports of Bombay, it has been determined to wind up the Company. Messrs. W. Nicol and Co. have lately started a new Marine Insurance called the Anglo Indian Insurance Company, Limited, in which many of the late shareholders of the *Ocean* have taken shares.

THE revolution which has just been accomplished in Spain was foreseen as probable by good judges at Madrid so far back as the end of November, when the correspondent of the *Daily News* wrote to that paper:—A proclamation of Prince Alphonso, now that he has just completed his 17th year, is being looked forward to here. Many of his chief supporters were desirous of telegraphing their congratulations on his birthday, but strict orders had been given at the telegraph offices prohibiting the transmission of such messages. A strong feeling in his favour exists here, and many say that in the event of a change in the Sagasta Ministry, and a Radical element being introduced, nothing will be more probable than a *pronunciamiento* on behalf of the Prince.

THE important fact has, says the *Daily News*, just been made known that members of the Russian Civil Service, with the exception of Court officials, are henceforth to be allowed to wear their beards. In this tardy permission it may be hoped no menace will be seen to the liberties of Western Europe. Already the functionaries of the Russian Administration showed a commendable fancy in the arrangement of their whiskers which for variety, if not for luxuriance, might have been compared with those of our barristers, or even of the Anglican clergy. The new order may, no doubt, be viewed as a demonstration in favour of native as against foreign ideas; and besides a bearded "territorial army," Russia will now have a bearded brigade of civil servants. The Chamberlains, and the officers and men of the regular army will still continue to keep their chins smooth; but the razor, in Russian official circles, having once been partially discarded, who knows how soon it may be thrown away altogether, so that at last the Emperor himself will cease to shave? "Woe to Europe when the Czar of Russia wears a beard!" said Napoleon, whose St. Helena prophecies, if they possessed no other merit, were generally picturesque. In uttering the prediction just cited, Napoleon did not foresee the obstacle to a Russian invasion of Europe which a beard-wearing chief of Tartar hordes might meet with in the shape of a united Germany. Moltke, by the way, wears neither beard, nor whisker, nor moustache.

A WRITER of European gossip in the *Pioneer* relates the following tragic instance of a woman's revenge:—A good-looking young woman, known by the name of Florine, has been for some time known at the other side of the Alps as a beast-tamer. She enters the lion's den with all the courage of old Van Amburg. A reciprocal affection seemed for a time to exist between this courageous girl and a young athlete of the company, one of those muscular fellows who let people walk up ladders planted on their breasts, or lift a fifty pound weight

SPECIAL TELECRAMS FOR THE BOMBAY GAZETTE.

AFFAIRS AT BARODA.

BARODA, 6TH JANUARY.

Mr. Dadabhai Naoroji and his colleagues return to Bombay to-morrow. It is understood that Mr. Somboopersaud, Joint Administrator of Joonaghur, is to be the new Dewan, and that he will be accompanied to Baroda by other native officers in the service of the British Government.

THE LIEUTENANT GOVERNOR OF BENGAL.

CALCUTTA, 6TH JANUARY.

Sir Richard and Lady Temple start for Chittagong on the 11th returning on the 20th.

BENGAL LAW REPORTS.

The Government of India have arranged to take over the Bengal law reports.

THE STEVENS' CASE.

Mr. Cockerell commences the Stevens' investigation at Seeb Saugor in a fortnight.

FESTIVITIES IN CALCUTTA IN HONOUR OF SIR SALAR JUNG.

There was a garden and evening party at Government House in honour of Sir Salar Jung to day, and there was a state dinner last night.

There will be a large Ball at Government House on the 13th.

[REUTER'S TELEGRAMS.]

OPENING OF THE PARIS GRAND OPERA.

LONDON, 6TH JANUARY.

The Grand Opera at Paris was opened yesterday. The Lord Mayor and Sheriffs of London, who attended the ceremony in an English state carriage and duly attired in their official robes, were received with the greatest honours by Marshal MacMahon in the Champs Elysees.

COLLIERY EXPLOSION AT ROTHERHAM.

There has been another colliery explosion near Rotherham through which seven lives have been lost.

SPAIN.

Don Alphonso starts from Marseilles for Spain to-day.

THE CROCODILE.

H. M. Trooship Crocodile has passed safely through the Suez Canal.

OBITUARY.—Colonel Milward.

THE MAILS.

LONDON, 5TH JANUARY., AFT.

The heavy Bombay Mails of the 7th ultimo arrived at Southampton on the 4th instant.

SHALL IMPORT DUTIES ON COTTON GOODS AND YARNS BE ABANDONED IN INDIA?

On Tuesday, at two o'clock, a special meeting of the Chamber of Commerce was held to consider a new tariff list, and the question of the abolition or retention of import duties. The attendance was not very large. Mr. Watson (of Messrs. Watson, Bogle & Co.) occupied the chair.

Messrs. Edward Bates & Co. were elected members of the Chamber.

The Chairman read a list of the value of articles on which duty is assessed under Act No. 13 of 1871, and alterations proposed by the Special Committee appointed by the Bombay Chamber of Commerce in December 1874, in accordance with a request from the Government of Bombay, acting upon a resolution passed by the Government of India. In enquiring into the subject the Committee had called in the assistance of a number of gentlemen not connected with the Chamber, but who were intimately acquainted with the various branches of trade, particularly in the Zanzibar and the Mauritius trade, and also the industries of Spinning and Weaving in the town of Bombay. At the deliberations of that Committee, Mr. Hope, Acting Commissioner of Customs, and Mr. Jamsetjee Framjee, Head Appraiser of the Custom House, were present and assisted with valuable advice. In all the alterations which had been proposed on the Import Tariff the Committee had endeavoured to act in accordance with the views held by Mr. Hope and Mr. Jamsetjee. An endeavour had also been made to equalize the tariff with the tariffs obtaining in Calcutta and Madras. The Chairman then alluded to several of the items contained in the tariff list, but only his remarks on the subject of piece goods would be of general interest. The Chairman said: You are aware that the Custom House authorities and the Government of India have been taking valuations greatly upon the principle of averages; this doctrine is a very good one to apply in most instances, and throughout the Tariff we have endeavoured to apply it, but that doctrine cannot be applied where there are any strong and special reasons for looking at the probable valuations from a different stand-point, because what we have to consider is not what the valuation has been in the past, but what the valuation is likely to be for the next few years. I have no wish to prophesy about the price of cotton for the next five years, but I think you will agree with me that it would not do to agree to the average of the last five years. I think it must be generally known to every one connected with the cotton trade that within the next few years we are likely to have even lower prices than we have at present; the production in America is likely to be as great, if not greater than it is at present, and I think that if we take the present price of cotton goods and yarns we will be taking a liberal allowance for the rates which are likely to prevail for these for the next few years, and at the same time we will not be asking the Government of India to discount a fall. In thread, we have advanced the price considerably, and the best explanation of this is that the old rate must have been too low. With mule yarn up to 24s. it has been very difficult to assign any value for English yarn because it is not imported, and we have tried to fix the value for native made cotton. So also with 30s. These are still imported to some extent, but we have looked in our valuation more to what is the value of native yarns. 32s. to 42s. we recommend to be 9 annas. The values upon which duty is charged are the Custom House values less the duty, so that that would make our valuation about 9½ annas per lb. As to the higher yarns we have not reduced them in the same proportion as it is well known that fine cotton like jaconet cottons have kept up their oldprice, and the old valuations were very moderate. No 20 Water Twist we have reduced from 10 annas to 8 annas per lb. This is a considerable reduction, but the amount imported is very small and it was impossible to take English Yarns at more than 8 annas after we had reduced the price of the native Yarn with which it has to compete to 6 as. 6 pice; 30s. Water Twist we have reduced from 11 to 9 annas. Turkey Red and coloured Twist we have not reduced so much as we have only reduced Turkey Red 1 anna, and Orange Twist 2 annas. The price of dye remains very much as it was formerly. As to Piece Goods we have made a small reduction of 1 anna per lb. on Mulls and on coarse and fine Jaconets a reduction of 1 anna per lb. The most important point of all is regarding Shirtings, Mull-pollums, and Prints, which we have reduced from 4 annas to 2 annas per lb. This is a large reduction, but not greater than the circumstances of the trade justified. These articles are what may be called the Consols of piece goods; the greatest amount of duty is levied upon them, and I think the valuations are fair. The next items are Longcloths, Jeans, Domestics, Sheetings, Drills, and T Cloth, which we have reduced from 9 to 8 annas per lb. That also is a very fair value. Almost all the other articles mentioned in the list although once very important articles of commerce in Bombay, have, I regret to say, almost entirely disappeared as articles of import. As to the Export Tariff we have reduced the valuation of Country Twist very considerably. I do not say we have met the views of the gentlemen representing the local mills, but we have gone as far as we conscientiously could. In our valuations for country goods, the committee recommended that there should be a value for piece goods. It was said by gentlemen who were shipping these goods and who were connected with mills producing them, that it would be a great convenience if there was a market tariff, while at the same time it would be a great convenience to the Custom house officials; we have therefore recommended that they should be valued at exactly the same value as English Goods. I now propose that this list be accepted by the Chamber.

The motion was seconded by Mr. Walker (of Messrs Lyon Brothers), and carried.

The Chairman —Gentlemen, in addition to the subject which I have just remarked upon, the Committee thought it their duty to consider the matter alluded to by the Government of India in the following resolution dated the 25th November 1874:—

"The Government of India would further be glad to consider the opinion of the Committee as to the propriety of removing from the Tariff any articles the retention of which may be thought unimportant in the interests of the public revenue, and the removal of which from the list of dutiable articles would give freedom to trade, or any other cases in which from competition or otherwise the Committee may be of opinion that any of the existing export duties are seriously prejudicial to the trade in the articles subject to them.

"Representations have also been made to the Government of India as to the injurious effect of the duties levied on the import of cotton goods and Twist manufactured in England. The Government of India would be glad to receive a report of the opinion of the Committee on this point after enquiry into the facts.

"In considering this question, the Committee will observe that the Government of India does not impose or maintain customs duties for the purpose of affording protection to any branch or class of industry, but for revenue purposes only."

Your committee therefore framed a series of resolutions which I am now about to submit to you.

Mr. Kittredge.—Do I understand that the Committee which recommends the 1st and 2nd resolutions is different from the Tariff Committee?

The Chairman.—Certainly. Now gentlemen you will find that the points alluded to in the Government of India's Resolution are dealt with in the resolutions drawn up by your Committee. These resolutions are as follows:—

"I.—That this Chamber would urge upon the Government of India the abolition of the following duties:—

1. The import duty on Cotton Goods and Yarns.
2. The import duties on Sugar and Dates—articles which are only imported into the Presidency of Bombay and which really are a necessary of life with large portions of the population.
3. The import duty on all articles of which Bombay ans more as a depôt than as a place of consumption,—the gain to Government being small, and the trouble both to them and the merchant, and the hinderance to trade, great.
4. The import duty on many small articles which give little return to the Revenue.
5. The export duties on all articles except those on Rice, Indigo, Lac and Seeds.

"II.—That the Chamber is aware that all these reductions can only be made subject to the needs of the public revenue, but would suggest that the loss be made good from the following sources:—

1. Increased economy in public expenditure.
2. Diminished expenditure for a time on Public Works.
3. The institution of an excise tax on Tobacco, in addition to the import duty,—or, if more practicable, the establishment of a Government monopoly in the article.
4. All imposts on Tobacco, as well as on Spirits and Liquors, including licences to sell, to be taken out of the hands of Municipal and local bodies, and carried to the general revenues of the country."

Now, gentlemen, this subject is not new to us. It has occupied the attention of the Manchester Chamber of Commerce, and a good deal of discussion took place upon it before it came before the Secretary of State for India. Gentlemen, I am not going to enter into a general discussion as to the merits of free trade or protection. We have heard a great deal upon the subject both in the Press and elsewhere, but I think that the Secretary of State for India recently said all that could be said upon the subject when he replied to the Manchester deputation as follows—"There can be no question that in point of principle you are in the right. This duty is not one which could be defended on theory, and I do not suppose that any English Government would defend it on theory. The English Government could not speak in two voices on this subject; the principles of free trade have been accepted for a very considerable time. England urged them at every court, and she could not willingly belie them in any dependency under her control." The rest of his Lordship's speech is simply made up of the denial of the possibility of removing these import duties in the meantime, so that the general policy, that it would be well for the country if these import duties were removed, seems to have been freely granted. The Government of India in their resolution appear to hold precisely the same ides when they declare that they desire to retain no duties for the purposes of protection. I need not therefore enter into a discussion of the relative merits of free trade and protection. The one thing the Government has to look to is the interest of the consumer. It is not the part of a Government to make a trade grow up by artificial means. At the same time there is no denying the fact that there has grown up in the midst of us an important industry whose support interests, at least, are antagonistic to the policy we now seek to recommend. There are now in Bombay nearly half a million spindles at work. A hundred thousand more spindles are in the country districts, and very nearly a hundred thousand more will shortly be in working condition; but although our interests with this industry would seem to be antagonistic, I hold that free and open competition with English manufactures is one of the best things that can possibly happen to it. Local manufactures have much more to fear from the competition that will spring up against them from the competition of Lancashire. It seems to me that it is not only in England that they should look for an outlet of their manufactures. Remove protection and they will find that they can compete with England in all those manufactures for which their mills and appliances are specially adapted. The great principle to be laid down is, that no protective country has ever been a successful importing country. In the United States, you are perfectly well aware, the greater portion of the cotton consumed in Europe is grown. These States are inhabited by a people second to none in energy, intelligence, and mercantile ability. Naturally you would expect to find this country clothing the world, but unfortunately for it, it has entered upon a career of protection of native industry, and the result is that their export trade has withered and died away almost to nothing. In the *New York Financial and Commercial Chronicle* for 1874 we find it stated that there is a universal wail over the almost complete destruction of the export trade of the United States. In 1874 the whole of the cotton goods and yarns exported from America amounted to about 3,000,000 dollars. In 1869 the export was 11,000,000 dollars. Now while the export trade had fallen off so materially the import trade of English goods which were paying duty at the rate of from 20 to 30 per cent., amounted to over 23,000,000 dollars in 1873 as to nearly 29,000,000 dollars in 1874. I could give you many more illustrations of the fact that if you wish trade to flourish upon a proper basis the best thing to do is to open it up entirely. This often does not seem a very agreeable doctrine to those persons who are directly interested in the trade. When the Navigation Laws were repealed in England shipowners prophesied the ruin of British shipping, when the Grain Laws were repealed the farmers prophesied the ruin of British agriculture, yet none of those melancholy results have taken place. Even the late Emperor of the French reduced very materially the heavy import duties imposed upon cotton goods as protection; the effect of the reduction of the duties was that every manufacturer removed his old machinery and put in new machinery, and the result was that the cotton industry of France has never been so successful. I am holding out no delusive hopes to the manufacturers of Bombay when I say that it is outside of Bombay they must look for an outlet for their productions. Some years ago when the mills were not one fourth of their present number, they were sending a glut of their goods; one thing now is clear that the great prosperity they have had for the past year or two is drawing to a close. I have noticed that when the prosperity of an industry is much talked about that industry is, for a time at least, going to the dogs. Large profits will soon disappear from individual mill owners not from English competition but from competition among themselves. That they will ever permanently disappear I do not believe, but they will suffer in prosperity and will only be able to recover themselves by looking for a field outside of India. They have China, the Persian Gulf, the East Coast of Africa, and Arabia before them. I do not see why they should not compete with English manufacturers in the markets of Egypt, the Levant, and Southern Europe. Perhaps all here are not aware of the extent of the English trade in these markets, but it is a fact that the exports of English yarns to Levant are as great as they are to all India, and why should Bombay mill-owners not find an outlet even there? The greater number of yarns that go there are of a coarser description, because the people are poor and that is precisely a field in which the Bombay mill-owners could compete with England with advantage. If we continue to protect them we shall find them trying such impossible things as making Shirtings and Jaconets although I believe they can never compete with England in the manufacture of these articles. An alternative scheme to the one now laid before you by your Committee has been proposed to the effect that duty should be taken off only the lower and coarser kinds of yarn; that scheme was objected to by the Government of India on the ground that they believed it would prove unworkable; but I myself do not concur in that opinion, and I think that if the question were approached in a fair spirit by the Custom House authorities and the merchants it would not be impossible to carry out such schemes. At the same time I admit that the question is a very difficult one. One result however of carrying out such a scheme would be to drive the mills to attempt to make a finer class of goods and leave coarser yarns alone, and as they are peculiarly adapted for making the coarser description of yarns this is one of the great objections to the proposal. (After commenting on the advisability of taxing sugar and dates and other articles Mr. Watson proceeded.) Altogether the loss to the public revenue from abolishing these import duties would be about 40 lacs sterling, of which the greater proportion is made up of the import duties upon cotton goods and yarns. This was the great difficulty which Lord Salisbury experienced, and this may be said to be the point upon which the whole question turns. The Government of India are quite willing to give up these duties providing they could find other means of raising revenue I am not one of those who consider that there would not be great difficulty in recovering the lost revenue, but I think you will admit that as long as the Government of India have got money to spend they will spend it. I would not trench upon this subject, but as the challenge to show how the loss consequent on the abolition of import duties could be made up has been thrown out both by the Secretary of State and the Press, and in conversation on every side, your Committee have thought it their duty to point out in what way the revenue could be restored to the country. The first means, is increased economy in public expenditure. We cannot shut our eyes to the fact that the growth of public expenditure during the last 20 years at home and in India has been exceedingly great. In 1855-56, when Lord Dalhousie had finished the last of his great annexations and consolidated the Indian Empire as we see it now was 32,000,000 sterling. In 1874 the expenditure was 55,000,000 sterling or an advance of over 70 per cent. in less than 20 years, I confess that I am not one of those who can look at this great advance without feeling great alarm. The country certainly has not increased in riches in proportion to this expenditure, and, moreover, within these 20 years the debt of the country has increased by 100 per cent. I think we may safely put it upon record that we consider the expenditure on public works in this country excessive and extravagant. We propose that there should be diminished expenditure for a time upon public works, that an immense amount of money has been thrown away upon these works nobody can deny. Even Sir Seymour Fitzgerald, our late Governor, recently stated publicly that he looked back upon his expenditure upon public works with deep regret, and he considered much of what he had done to be a great mistake. If we want to develope the resources of the country, the best way to do so is to leave it to fructify in the pockets of the taxpayer, and we deny that money should be collected by one expensive department simply to be squandered by another. We must protest against the bad ambitious principle entertained by too many heads of departments that trade can only be fostered by expensive interference on behalf of Government. Consider, gentlemen, that in India there are nearly 250,000,000 inhabitants and that the sea board for all these people command for the British Government the wretched return of only two million, three hundred and forty thousand pounds. The cause of that is mainly this; you have a careful and frugal population in the country, and beside every article of large consumption can be produced in the country, is it not then a mistake to tax only the small quantity of things that you introduce to the country and leave untaxed a large proportion of the articles which are produced within it. The consequence of this policy is, that you can hardly name a single duty in the Custom House Tariff that is not a protective duty, and so long as the Government of India carry it out they will never be able to secure a satisfactory revenue. Since 1856 to 1871-72 the nett increase of land revenue in India has been about 4,000,000 sterling. Of opium revenue about 4,000,000, of salt revenue 2,500,000, of stamp revenue 3 000,000, while the increase in the customs' revenue has only been one million and a quarter. I think, therefore, it is a great pity that the Indian Government should waste so much energy upon this customs department. If we turn our attention to England we find a great proportion of our revenue raised from such luxuries as spirits and tobacco. In India, spirits pay a considerable revenue already but tobacco does not do so. Eight or ten crores of pounds of tobacco produced in the country annually go entirely untaxed so far as the imperial revenues are concerned, although the small quantity of the tobacco imported is heavily taxed. The value of this tobacco is probably from 8 to 10,000,000 sterling; now, gentlemen a small tax upon that would, after allowing for smuggling and contingencies, of all kinds certainly produce a revenue of from half a million to a million sterling. No one I think could object to this; tobacco is heavily taxed in every civilized country under the sun. In England alone the tax amounts to almost 400 per cent. I think that the Government of this country should enquire into the manner in which Municipalities are in the habit of raising money from articles which ought really to be subject only to transit duties. They are draining, building, digging, and doing a great many other things out of the proceeds of taxes which ought to go towards the general revenues of the country. In Bombay a sum of one lac and forty-eight thousand rupees is drawn from these taxes, while the whole revenue which the Government of India draws from the same source is under one lac.

Mr. Watson then referred to the Municipal duties which were levied in the town of Lahore in which in addition to an import duty upon articles entering the city a tax of 6 pies was levied upon every maund of tobacco near the city. If tobacco could stand all these burdens thrown on its shoulders by Indian Municipalities why should the Government of India not levy a general tax upon it for the benefit of the public revenues. I find that considerable duties upon spirits are levied all over India, and that the Government of India does not levy the whole taxation which spirits are capable of bearing is evident from the fact that the Municipality of Bombay reap from this source alone a revenue of nearly a million, or in aggregate to one and a half lac annually. It appears to be of very little use agitating for a repeal of duties upon articles of import or export if these duties are to be re-imposed in every town in India that the articles pass through. This subject has already occupied the attention of the Government of India, and in 1868 they wrote a minute which in my opinion almost exhausts the subject. A more admirable minute I have never read. At the same time I regret to say that the Government of India seem entirely to have contented themselves with writing this minute for they have not carried out the principles expressed in it. They say—"It is to little purpose that the Imperial Government reduces or abolishes Customs Duties in the interests of trade if Municipalities are permitted to levy duties upon articles of commerce passing through their limits." In the Presidency of Bombay this principle is being violated everyday. In Ahmedabad there is an import duty upon all sorts of English and country manufactures. In Broach a duty to the extent of 5 or 6 per cent is levied upon low Twist in addition to the Customs duties levied upon that article by the Government of India. In Lahore a similar state of circumstances exists. I repeat, therefore, that it is of little use agitating for the mere repeal of import duties so long as goods are submitted to exactions in almost every town as if we still lived in the days of the old Mahratta freebooters. The Government of India lay down that no Octroi shall be levied upon articles paying import duties, but this rule is systematically set at nought by the various Municipalities of India. When such a state of matter exists it is no wonder that the import trade of India is so stagnant, and I hope that in a short time we may be able to point out the connection between the Government of India, the Secretary of State and the various Chambers of Commerce in England. I shall conclude by saying that your Committee have endeavoured to look at the whole subject in the light of public interests and not of private interests, and we are convinced that in doing so the more truly in the end shall we be contributing to our own prosperity as merchants. I beg to propose the resolutions now before you. (Applause.)

Mr. J. A. Forbes seconded the Chairman's Resolutions.

Mr. Kittredge (Stearns, Hobart and Co.)—Mr. Chairman—I beg to propose as an amendment the omission of Clause I. in the resolutions before us relating to the abolition of the import duty on cotton goods and yarns. It is a very unimportant question upon which two parties can meet, whether over the question whether the abolition of this import duty could not have been better placed before us than they have been presented by Mr. Watson to-day. It has struck me just now and also when reading the report as it appeared in the *Bombay Gazette* of the interview which Lord Salisbury had with the deputation of Manchester gentlemen who urged the abolition of these duties, that there seems to be a very generous desire on the part of Manchester to look after the interests of the people of India. Manchester has always been ready to look after themselves. The Chairman has told us to-day that Manchester has gained in her exports to the United States during the last few years from 23 million dollars to 28 million dollars, notwithstanding the protection duty which exists in America, and he held out to Indians that it "protection" was not done away with in India similar results would take place here. In the case of the Manchester deputation to Lord Salisbury, they seemed to be possessed with a great fear lest there should be a diminution in the land revenue (Hear, hear) and that the people be devoting themselves to manufactures! Here in this Chamber the danger feared is that our local mills will destroy each other by competition unless Manchester Mills have extra facilities offered for competing with them! (Laughter.) Chairman, there is no need to have been forgotten, and that is that there must be some taxes. All taxes are more or less objectionable, and it is the duty of Government to levy taxes in such a way as will be least obnoxious to the people of the country. Now I confess I think that if the Government of India were going to arrange the revenues of India so as to favour the European merchants, they would adopt the Chairman's opinions, but if they wish to make the collection of the revenues fall fairly upon all classes they will not agree to the proposition that we have been asked to join in. Gentlemen, we have not in the mercantile bodies here that diversity of interests which we find in almost every other part of the world. In the cities of Europe and America if the Government asks an opinion regarding duties, the representative of every class of goods is ready to be examined. In India, however, we unfortunately deal in the same articles, import the same articles, and export the same. The great article of import is Manchester goods, and it has always been the case that when Government has asked our opinion on the tariff, we have replied "Take off the duty on Manchester goods;" this being the course best calculated to improve our largest import. Now, Mr. Chairman, I will not use as an argument against the abolition of these duties the loss of revenue, because Lord Salisbury distinctly said that the revenue must be looked after, and therefore could not at present be given up, and our discussion is simply on the principle of these duties. Now, I wish to call your attention particularly to the fact that of all the means of raising revenue employed by the Government of India the import duties are the most unobnoxious. Go through the whole list of taxes and you will find this the case. Look at the taxes on land, the duties on opium, salt, stamps, spirits, drugs, and customs, and there is not one of them all so little obnoxious to the people of India as the last. We are asked to give up one-third of the whole import revenues of this country, and no means have been proposed to us by which we will be able to raise the same amount without creating discontent. Now, Mr. Chairman, if any revenue can be spared from India we must in our opinion direct our attention before the abolition of import duties on cotton goods. There are, for instance, export duties, road tolls, inland customs, and the duties upon copper utensils and other articles daily used by the natives, all which demand prior consideration. If the Government of India are coming forward to propose the abolition of all import duties, that would be another question, but when we are asked to agree to the abolition of one-third of the whole import duties, and that off the goods which directly interest Manchester and Lancashire, we must decline to take any part in the tariff in English interests. About a century ago, a suggestion was made in the British House of Commons that every American horse should be sent to England to be shod. That proposition was made at a time when England was regarding the prosperity of America in her own interests. The same policy was pursued by England towards Ireland. Froude says, "as regards Ireland's manufactures and tariff, England governed Ireland in its own interests. It destroyed the Irish woolen manufactures; it destroyed the Irish cattle farm produce and salted provisions; it for a time repressed and curtailed the Irish linen trade." I therefore say as regards the Indian tariff, it must be considered as it regards India and not as it regards English manufactures; the time has come when India can claim legislation in her own interests, and in considering this subject to-day we should do so remembering that we are influencing legislation for the people of India, and not strive in our own interest and that of Manchester to free ourselves from import duties regardless of the effect on the people of this country. My first objection to the abolition of the import duty on Cotton Goods and Yarns is:—*It answers all the requirements of the best mode of taxation.* It is universal in its incidence; it is equitable, falling on each person according to his wealth; it is inappreciable; it is not obnoxious in its method of collection. There is no one article so universally used here as cotton goods; they are used by the poorest and the richest and all the intermediate classes, and the duty on these goods falls on every one of the population. Then the amount used by each varies according to his means; the poor ryot buys but a yard or two, and of the cheapest quality; the rich many yards and of expensive goods. Further, no one appreciates the extra cost caused by the trifling duty of 3 per cent., in fact, generally he never knows of it; and, lastly, the collector of the duties does not come in contact with the consumer to make the tax obnoxious. I claim, therefore, that no tax could be less objectionable. My second objection is: that *there will be no gain to Manchester* by the abolition of this duty. If these import duties were taken off to-day competition would send down the price of Manchester goods and they would be sold here at 3 or 5 per cent. less, according to the abolished duty, than they are sold now. Manchester spinners would not get one penny more for their goods than they do now. This fact was acknowledged by the Manchester deputation to Lord Salisbury. One of the chief speakers, Mr. Lord, says, "His firm had received orders only a few days ago for a particular kind of T cloth. He could lay that down at Bombay at a small profit, but if relieved from the duty, he could immediately by competing rates *reduce the price to the consumer in Bombay* of the cloth perhaps by 5 per cent." You will thus perceive that the Manchester Chamber of Commerce admit that the abolition of the import duties would do Manchester no good. If, however, Manchester did gain, it simply means this, that the revenue of India are to be made to contribute 80 lakhs a year for the benefit of Manchester manufacturers. My third objection is that: *There will be no gain to India.* The people would certainly buy their cotton goods cheaper, but they would need to make up the loss of revenue in some other way. The saving in their clothing would be lost in other taxation which the Government of India would be obliged to resort to, to make good the loss of revenue; as regards, therefore, the people of India, it would be simply putting into one pocket and taking out of another. As, therefore, it is an equitable duty, as neither Manchester nor India gains by its abolition, unless it can be shown that the revenues can be made up in some better way—and nothing of that kind has as yet been advanced—I don't think you can reasonably adopt the Chairman's resolution. There can be but one object in this attempt to get the duties removed, and that is the destruction of the competition which Manchester has now to meet with in her manufactures. Agricultural countries are proverbially poor countries, and India is no exception to the rule, and while she has to depend, as has been the case until very lately, wholly upon agriculture, she will remain poor. Fortunately for India two new industries have lately arisen here, mines and manufactures—the two industries which have given England her wealth and her power. The manufacturing interests here already give employment to many thousands of people, they educate and enlighten those people by bringing them into contact with machinery, the product of great genius; they open up a field for skilled industry in the superintendence of the various departments of manufacture; and they bind the interests of the people with those of the Government. If you look at the question with regard to the wealth India has gained by her new industries, with regard to the enlightenment of the people who have been brought into contact with them, or from a political point of view, you must perceive in these industries a growing source of good for India. Though hitherto tolerably successful it would take but little to check these rising industries; though money hitherto employed in gambling in cotton and speculating in shares has been of late very rapidly flowing into them, it will take but a small per centage on the capital to wipe off all profit and turn these enterprises into failures. Manchester knows this, and though not fearing present competition, she looks forward to the time when the number of mills will be largely increased and a better class of goods made, and she fears that if she does not try to strike a blow now she will be too late. When these mills become better established in this country, and the owners have gained experience and learned economy the difference of the duty will not affect them. Industry will go on increasing as profit it; and Manchester's only chance to check the extension of these mills, and she desires to crush India's new industries in their infancy. And this, Mr. Chairman, is to be done in the name of free trade, and this manufacturing industry must be checked on the plea that they are growing under Government protection; but what is free trade? Free trade is the non-levying of any import duty for the sake of fostering or assisting the industry of a country; the levying of a duty for the sake of revenue only is not contrary to the principle of free trade, and the small duty of 3 and 5 per cent, levied in India on cotton manufactures, smaller than the duty on many of the necessaries of life, is simply a revenue duty. Free trade does not require you to take off a duty which falls equitably upon the people of the country and reimpose it in some less equitable way that the foreigner may be protected. If an import duty must be abolished because the article upon which it is imposed is produced or manufactured in the country; we must take off the duty upon American Tobacco, because it "protects" tobacco grown here; off spirits, because it "protects" spirits made here; off Mauritius Sugar because it "protects" the sugarcane grown here; and so on through the whole list of dutiable articles. There is not one which cannot claim freedom from duty if a small revenue duty means protection. But does England show the example of abolishing her duties in the interest of India? How do the revenues stand? England's duty upon Indian produce, chiefly raw, is £2 millions, giving her a revenue of 24½ millions. (I take these figures from the Trade Report of 1871.) India taxes, excluding salt, 46 articles, with a valuation of 27½ millions giving her a revenue of 1¾ millions only. (I take these figures from the Trade Report of 1873), and it is half of this small revenue which we are asked to give up. Coffee, tea, and sugar, in which India is a large shipper, pay England 9½ millions, or six times India's revenue from import duties. The Indian Trade Report of 1873 gives 106,377 cwt tobacco as last year's export to the United Kingdom; this at 3s. 6d. per lb. amounts to no less than 2 millions.

The Chairman was of opinion that Mr. Kittredge was mistaken in supposing that all this Tobacco came from India alone.

Mr. Kittredge did not think he was mistaken, and continued—

If Manchester wishes half our revenue from imports abolished for her benefit, should not England show the example? But Manchester says she only wants fair play, and that now she is heavily handicapped; how does the question stand? What advantages has the European merchant over the Indian? The former has cheap money, both for his first outlay and for carrying stocks in a dull market, private capital ensuring greater economy in working, cheaper machinery, cheaper coal, cheaper stores and cheap superintendence with the control of the whole under his own eye. Cheap labour, intelligent labor ensuring less waste, a large and varied demand for his goods and the best and cheapest cotton market at his door. This last seems an anomaly, and the Manchester deputation led Lord Salisbury to understand that their manufacturer must pay, however, for all the expenses of cotton between India and Manchester. But I contend that this is seldom the case. I am sure for the last 5 years the books of almost every firm in Bombay will show that Manchester has not paid these charges. We have sold "to arrive" in England hoping the market here would fall, and we have always been ready to ship at ruling prices, hoping the market in England would go up and that we should make something. There have been many losses and falls, but they have all been in England (Laughter.) Since the extension of telegraphs throughout the world, the largest markets and the great centres are the places where goods are to be bought cheapest, an illustration of which is that you can buy anything you like in London on Bill, and the general result is that severe taxation in the shape of transit duties is springing up throughout the length and breadth of the Presidency. (Hear, hear).

The Chairman—It was stated by Mr. Graham that if the duties were abolished there would be a large and expensive customs department, and there was no use to tax little for the revenue to collect. But I find there would still be about a million and a quarter sterling to collect.

Mr. Kittredge—I beg your pardon.

The Chairman—Really, you must make my statement for what it is worth. The amount to be collected will be as much as it was in 1858-59, and of course if we have diminished revenue there will be a diminished staff to collect it, while a staff of some sort will always be necessary for the collection of the opium and tobacco revenue. I do not think much need be said in answer to Mr. Kittredge. A great deal that he said I certainly do not agree with. He spoke of the relative power of the Bombay manufacturer and the Manchester manufacturer to produce cotton goods as to cheaper rate (I have been working to 7½ per cent., but they have been allowing nothing or a very small allowance for depreciation in machinery—not as much as is allowed in England though the depreciation is greater. The balance actually left is a very small return on their outlay. Now, Mr. Chairman, I do not believe that Manchester is handicapped in the competition with India, but I am confident that it is the Indian mill owner that is handicapped. From all I can learn the manufacturers in Manchester make more money in the classes of goods which India competes with than Indian mills do. But even supposing that Manchester is handicapped, are there not on the other hand influences in England than those of Manchester? Is it nothing that Bengal imported last year 5½ lakhs worth of machinery against 14½ two years ago; that Bombay imported 90½ against 124 lakhs two years ago? Is the increased quantity of coal and stores of no account? Are these English interests to be ignored that Manchester may put down competition? But in the interests of Manchester herself, I consider her a very short-sighted player. She is not content for her own interests and wants to make large shipments of cotton goods to this country, she will not be able to do it by abolishing the proposed import duties. The Chairman has already shown how she has increased her shipments to America notwithstanding the Customs' duties there, and the natural advantages which Mr. Kittredge argues they have not. There can be no doubt that if in the long run nothing could be made out of the trade everybody would leave it. There are no doubt losses at times, through such sweeping changes as the Franco-German war during which prices went down 3d. a pound; but on the average, there are seldom political revolutions, and cotton is sent forward from India to England at a margin of profit of some kind. You will therefore see, gentlemen, that Mr. Kittredge's contention that the Lancashire mills cannot compete with us generally as local manufacturers cannot bear examination. I won't detain the meeting by entering into the merits of free trade, because there is very little need for any one to do so when we find Lord Salisbury, one of the most distinguished free traders of the day, announcing that the import duties in themselves are indefensible. Nor, considering the nature of Mr. Kittredge's amendment, do I need to enter into the question as to how the extra revenue is to be raised if the import duties are abolished. I must say, however, that I was very glad to hear the chairman draw attention to the need of the Government of India inquiring into the system of taxation all over this presidency. (Hear, hear.) I am sure on examination it will be found to have grown to dimensions which are a burden of.

Mr. Kittredge rose to call attention to a point of order. The matter now being entered upon by Mr. Bythell was not before the meeting.

Mr. Bythell—Well, as events I may congratulate the Committee of this Chamber for determining to call attention to Municipal taxation. The Motu-sil Municipalities Bill passed by the Bombay Government last year gives Municipalities power to levy taxation upon any article. There is no schedule attached to the Bill, and the general result is that severe taxation in the shape of transit duties is springing up throughout the length and breadth of the Presidency. (Hear, hear).

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The Chairman—Really, you must make my statement for what it is worth. The amount to be collected will be as much as it was in 1858-59, and of course if we have diminished revenue there will be a diminished staff to collect it, while a staff of some sort will always be necessary for the collection of the opium and tobacco revenue. I do not think much need be said in answer to Mr. Kittredge. A great deal that he said I certainly do not agree with. He spoke of the relative power of the Bombay manufacturer and the Manchester manufacturer to produce cotton goods as to cheaper rate (I have been working to 7½ per cent., but they have been allowing nothing or a very small allowance for depreciation in machinery—not as much as is allowed in England though the depreciation is greater. The balance actually left is a very small return on their outlay. Now, Mr. Chairman, I do not believe that Manchester is handicapped in the competition with India, but I am confident that it is the Indian mill owner that is handicapped. From all I can learn the manufacturers in Manchester make more money in the classes of goods which India competes with than Indian mills do. But even supposing that Manchester is handicapped, are there not on the other hand influences in England than those of Manchester? Is it nothing that Bengal imported last year 5½ lakhs worth of machinery against 14½ two years ago; that Bombay imported 90½ against 124 lakhs two years

DINING.*

THE gentleman who, encountering a friend in a walk, felt some shame in acknowledging that he was taking exercise for no nobler purpose than getting an appetite, was a sadly ignorant person, and much to be pitied for his ignorance. He who seeks to acquire appetite is on an extremely noble quest. The welfare of a whole country may depend upon his finding or missing the object of his search. Without healthy appetite there is no healthy digestion; and for want of digestion the world may be lost. One almost respects the gastronomic martyrs who, greatly daring, dined, and who succumbed after dinner. We have a certain feeling of reverence for King Henry, who ate stewed lampreys at the expense of his crown and life; and we are not at all reluctant to express a sort of respect for the renowned German Emperor who, being told to refrain from melons on peril of death as a consequence, sat down to an unlimited number (like Mr. Dickens's legendary hero who devoured a few dozens of muffins and shot himself before the horrors of indigestion came on), and self-sacrificingly died before he got through half of them. It is true that the world did not stagger in its orbit at these royal, imperial, or lower-class deaths; but it is true that the course of things and the history of the world have been changed by a fit of indigestion in an individual. The battle of Leipzig is said to have been lost because of the antagonism between Napoleon and the mutton on which he had dined. The latter fought in the enemy's interests, and a new page was opened in history.

Such important results sufficiently account for the number of books which have been written or compiled on this subject. Mr. Whiting's 'Memoirs of a Stomach' has been translated into many civilized languages. Sympathy in such a tender subject is universal, and gastronomic literature comes closely home to the bosoms of the Athenians. It is of the earliest times, and will not terminate with this book. Mr George Augustus Sala is understood to be engaged on a volume on the same important subject; and there will be great men in the same path long after Agamemnon.

Some quarter of a century has elapsed since Soyer startled the world with his volume on kitchen and table, and bothered many simple minds with its mysterious name 'Pantropheon.' It seemed to aspire to take the place of all other books, in any language, on the same subject. It embraced all time; it began with the apple, which has played such a part in sacred and profane history, and it went down the kitchen steps, trod on by illustrious cooks, the author's contemporaries. This book was, is, and will remain a marvel. To the eye it is attractive, to the mind it is indigestible, but it bristles with learning, and is as unpleasant as the unestable part of an artichoke. One would like to know who the real man was who figured under Soyer's white cap, jacket, and apron. No Fellow in or out of a college ever had so much learning at his fingers' ends as blazes through those succulent and scholastic pages. We have taken the trouble to reckon up the references to his authorities, and we find them reaching to nearly three thousand! The publishers thought, no doubt, that the subject would not be touched again for ages. A score of writers, however, have, with more or less warrant, taken up the theme, and here we have, with very good warrant, the latest of them, up to the present writing, in Mr. Cordy Jeaffreson.

Mr. Jeaffreson begins with "Grace at Meals" and then carries us to ancient, classical barbarous, magnificent and mediæval banquets. He treats us to manners and customs, the way of calling to table, the furniture thereon, and after a chapter on "Numbers at Table," he sets us down to soup, and therewith closes his first volume. The contents of the second volume, in the succession of subjects, resemble a modern bill of fare. While you read about these, you may fancy the host having a world of pleasant things to say on every one of them, from the "Fish" to the "Dessert." The subject is not exhausted even there. After "Dessert" we have "Ordering of Feasts," "Cook-shops and Club-houses;" the "Folk-Lore of Feeding, 'Epicures,' "Political Gastronomy," Cooks and their Natures,' and, finally, "Cookery Books. We have thus furnished some idea of the contents. We have only to add examples of how the subjects are handled, in order to complete the description of this 'Book about the Table.'

And first of our ancient kitchen. Mr. Jeaffreson thus speaks of it, on the authority of 'The Forme of Cury,' which is said to have been compiled by Richard the Second's cooks, and approved by his physicians:—

"Like all works of its kind, this mediæval 'Guide for Cooks and Housewives' gives the results of several ages of culinary enterprise. Compiled some three hundred and twenty-five years after the Conquest, it contains receipts for dishes that were novelties in the days of the Plantagenets, and receipts for hashes that smoked on the table of the Conquerer. It gives directions also for the preparation of messes which cautious critics im assigns confidently to Saxon influence. For the most part its nomenclature is Norman; but, scattered amongst the culinary terms that declare the French lineage of the majority of the dishes, the reader comes upon names whose Saxon derivation intimates that the epicures of the fourteenth century were not insensible to the merits of savoury compounds, known in England long before the battle of Hastings. The second Richard's cooks teach the apprentice to make broths, brewets, and chewets three elastic terms that may, in fact, be said to comprehend the greater part of what was appetizing and nutritious in the Plantagenet cuisine. If the 'potages,' 'mortrews,' and 'blankmanger' that bore those names hither from ancient Rome through Normandy, a Saxon descent may be claimed for compositions of the same design and merit. Another noteworthy feature of 'The Forme of Cury,' is its respectful mention of sheep's and homely dishes, adapted to the narrow means of yeomen and artisans, rather than to the fastidious palates of princes. Injustice is done to the compilers when their work is said to exhibit only the culinary condition of the court, without throwing light into the larders of the unpensioned humble dwellings. Most of their receipts are for the kitchens of the prosperous. Some of them are directions for the manufacture of delicacies that were even too costly for habitual consumption at rich men's tables. But, whilst providing good cheer for court-revels and baronial festivities, they give rules for cooking beans and bacon, pea-soup, milk-pottage, beef-hotchpotch, and gourd-pie. A book for the court and courtiers, in respect to its dainties, the 'Forme' was also a treatise for the populace, in respect to its receipts for the homely fare which was set before ordinary men under their own roofs, and also before the servants and inferior visitors of royal households. Whether they came to Plantagenet tables through a Saxon channel, or by way of Normandy, the dishes of our forefathers, of the fourteenth century, are referable to the same ancient source. The cuisine of feudal England was Roman in its principles and details. No one will question this statement, after studying the Apician, 'Art of Cookery,' and comparing it with 'Forme of Cury.'"

Turning from the ancient table to the guests around it in a later time, we have this view of things under the great Queen:—

"In Elizabethan England, when gallimawfreys had given way to the substantial fare of our later cookery, it was the custom at private dinners to carve the principal joints and masses of meat at the upper end of the table, above the salt, so that the chief guests could see clearly the best of the good cheer, and also appropriate the choicest cuts, before the inferior folk below the joint of honour were served. Fashion having thus decided that the 'carving should be done on the table,' the ladies were invited to the top of the table, not out of gallantry, but in order that they should do the work which could no longer be executed conveniently by professional carvers. It may cost the reader a struggle to admit that our ancestors had no more chivalric purpose in view when they promoted woman to her proper place at the festal board. But there is no doubt as to the fact. The new ordering of places was the result of masculine selfishness and insolence, rather than masculine gallantry. Just as in mediæval society the lady of the house rendered service to her guests by discharging the functions of a genile servingwoman, in preparing dishes for their enjoyment, and even in bringing them to table with her own hands, so in Elizabethan life she went up to the top of her table, and stood there among the first guests, in order that she might serve them as a carver. At the same time the number of 'great pieces' requiring several carvers, she brought other ministering ladies to the upper end of the table where the grand joints were exhibited. Having been thus called to the top of the table for her lord's convenience instead of her own dignity, the mistress of the house soon made it a point of honour to occupy the place, which had in the first instance been conceded to her as a servant, rather than as principal lady. Ere long, with her characteristic cleverness in making the best of things and stating her own case in the way most agreeable to her self-love she regarded her carver's stool as a throne of state, and affected to preside over the company, though the terms of her commission only authorized her to help them to food."

The above, however, hardly agrees with the fact that in early days the most gallant knight and most beautiful lady, at "solempne festes," often took their cates off the same trencher. Margaret Atheling, the Saxon Queen of Scotland, certainly occupied the post of honour when she detained the Scottish chiefs who rose from table before her chaplain, Turgot, could say "Grace," by promising a cup of wine after the thanksgiving for all who remained. This is thought to be the origin of after-dinner potations. Of table-life of the seventeenth and eighteenth centuries Mr. Jeaffreson says:—

"In his notice of the extravagant feasting, with which Francis North (Lord Guilford) celebrated his Temple 'readings,' Roger North gives a notable instance of the riotous ill manners that often distinguished the festive meetings of modish gentlemen in Charles the Second's London. 'The profusion of the best provisions and wine,' he observes, 'was to the worst of purposes, debauchery, disorder, tumult, and waste. I will give but one instance: upon the grand day, as it was called, a banquet was provided to be set on the table, composed of pyramids, and smaller services in form. The first pyramid was at least four feet high, with stages one above another. The conveying this up to the table, through a crowd, *that were in full purpose to overturn it*, was no small work; but with the friendly assistance of the gentlemen, it was set on the table. But, after it was looked upon a little, all went hand over head, among the rout in the hall, and, for the most part, was trod under foot. The entertainment the nobility had out of this was, after they had tossed away the dishes, a view of the crowd in confusion, wallowing one over another, and contending for a dirty share of it.' When the 'gentlemen' of the Temple behaved in this unseemly manner, the 'Inns of Court were still regarded as *the* university for our aristocratic youth, and the more modish gallant of the four inns prided themselves on being the flower of fashion. Throughout the remaining years of the seventeenth and the earlier half of the eighteenth century, English manners continued to deteriorate under the growing taste for heavy wines and ardent spirits. The aristocratic mobocks of Queen Anne's time, like the German baron who amused himself by dancing on his dinner-table, were outrageously noisy and clumsily sportive over their cups. The table manners of our earlier Georgian times are proverbial for grossness, and the literature of the period fully justifies their evil reputation. It was not till Chesterfield had made war against the swaggerers, and produced the school of stately 'exquisites' who were the forerunners of the Brummellian 'dandies,' that good sense combined with good taste to put drunkenness and festal uproar once more out of fashion."

There was "a chield amang us takin' notes," a Frenchman, who, in 1698, published a book on England generally, and English manners in particular, which made a sensation when it appeared among the few English who would read it. The writer was content to be known only as "H. M. de V." We find him describing the English of Great Nassau's time as huge eaters at dinner, but moderate at supper—"Gloutons à midi, fort sobres le soir." De V. was astounded at finding himself among people, some of whom never ate bread with their meat. With the exception of a few aristocratic houses where French cooks condescended to exercise their art, profusion and not delicacy was the rule; but the hints no word of hard drinking existing at all, and nothing seems to have escaped his acute observation. What most struck him was "Le Pudding." It puzzles him to describe it. How could he? "There are half a hundred different sorts of Puddings," he remarks; and he adds, "Pudding is a manna which is to everybody's taste. It is a manna far superior to that of the Desert, and nobody ever tires of it. In whatever part of the world you may happen to meet an Englishman, only make a pudding for him, and he is satisfied." The foreign traveller sees the high importance and deep significance of the thing itself by the saying which had sprung from it. To "come in pudding time" is equivalent, says M. de V., to coming at the most fortunate moment possible; in the very nick of time, when everything is propitious, and good luck sure to be the consequence.

Mr. Jeaffreson's book could not possibly contain every item connected with so wide a subject as he has here in part treated. Yet we cannot but regret that he has omitted an illustration which nobody, dealing with gastronomic literature, seems to have thought of, namely, "Booksellers' dinners." The subject is one of the very richest. Mr. Jeaffreson has touched it, but only to avoid it. He refers to a dinner at the Dillys', the publishers in the Poultry, at which Edward Dilly remarked that Mrs. Glasse's famous cookery-book was written by Dr. Hill. Johnson doubted this, but he added, "'You shall see what a book of cookery I shall make.'—Miss Seward. 'That would be Hercules with the distaff, indeed.'—Johnson. 'Go Madam. Women can spin very well, but they cannot make a good book of cookery.'" Hill never made so foolish a speech as this of the philosopher's; and Johnson was incapable of writing such a cookery-book as Hill's. Indeed, he was incapable of doing several things as ably as Hill. It is curious to see how contemporary satire will pursue a man after he is dead. Hill was an eccentric, antagonistic, honest, honourable, hard-working, and successful man, and, ther-fore, had heaps, of enemies, who, however, found him an irrepressible person. He was a man who drank water before he could afford to drink wine; and when he prospered, gave his best to his friends. Hill was not without his faults, moral and otherwise, but he was a better man than the best of those who exaggerated his shortcomings. He tried, no doubt, to teach the world matters on which he was not sufficiently instructed himself; but he is not a singular example of such a fact. Mr. Jeaffreson might have quoted passages to gas-ronomic purpose from Hill's 'British Herbal.' His 'Exotic Botany' and his 'Vegetable System' are now out of date, like many works of the author's time, but no one can conscientiously turn them over and say that the writer, author, compiler, whatever he may be called, was "a quack." But to revert to Johnson's assertion that no woman could write a book of cookery Mr. Jeaffreson refutes it by the following pleasant story:—

"The daughter of a gentleman of Ipswich who had suffered from commercial misadventure, Eliza Acton was still a girl when she was known in Suffolk as the brightest and most energetic of a numerous and clever family. In 1826 she published at Ipswich, by subscription, a volume of 'Poems,' and then with a full sense of her literary dignity went out into the world to earn her living as a governness. Ten years later, when she had left youth behind her and was on the threshold of middle age, she called at a great publishing house in Paternoster Row, and begged to see Mr. Longman. She had her desire, and slightly startled the great publisher by saying, 'Sir, I have called to ask for your advice.' On being invited to explain herself, she continued, 'I wish to write a book that is really wanted. Give me the subject of a book for which the world has a need, and I will write it for you.' On being asked if she was already an author, she answered resolutely, 'I am poet; but I shall write no more poems. The world does not want poems.' With a scarcely perceptible note of irony in his civil tone, Mr. Longman said to the lady who was ready to write prose on any subject: 'Well, Miss Acton, we want a good cookery-book, and if you write me a really good one I shall be happy to publish it for you.'—'Then you advise me to write a cookery-book?'—'I should advise you to do so,' was the cautious answer, 'if I were confident of your ability to write a good one.' Years went on, during which Miss Acton, who before her visit to Paternoster Row had given but little thought to cookery, laboured steadily and systematically in collecting the requisite materials. She wrote to cooks and clever housewives in every part of the country. Old friends in the Eastern Counties, favouring her enterprise, induced great people to tell their cooks to help. New friends in London gave her introductions to epicures from whom she gleaned excellent receipts, and learnt the names of other epicures whom she lost no time in assailing with entreaties for assistance. Not a first-rate cook or housekeeper of repute in England who had not been addressed by Miss Acton with flattering letters or persuasive speech. The result of her exertions, carried on for many years with equal resoluteness and good temper, was the 'Modern Cookery in all its Branches,' published in 1845, which continues to hold its place in the esteem of housewives, although so many capital books in the same department of useful literature have appeared during the last twenty-five years. Miss Acton had her reward. She derived from her one great work an adequate provision for the remainder of her life."

We now leave the book to its public, only remarking, that where the author has gone over beaten ground he pleasantly awakens old memories, and where he beats fresh covers he procures for us abundant sport. He is so imbued with his subject that, if in these revolutionary times the world were turned upside down, we should not be surprised to find him safe on his legs, *chef de bouche* to a new Protector of the Commonwealth, and with a free admission to the opers, like the immortal Ude.—*Athenæum.*

A Book about the Table. By John Cordy Jeaffreson. 2 vols (Hurst & Blackett.)

NATIONAL DEFENCE.

(Saturday Review.)

IF it were possible to bring home to our minds the suddenness and swiftness with which war will come, if it does come, there would be no difficulty in adopting adequate measures of national defence. But unfortunately we cannot realize the peril in which we stand, and we are content to rely on the spirit of the nation, forgetting that that spirit requires time to exert itself effectively, and that, when we are attacked, it will be too late to organize resistance. The history of the war with France which began in 1803 may be safely quoted as an example of what our next serious war will not be. The genius and energy of Napoleon were devoted during two years to preparing an army and transports for invading England, but as he worked we counter-worked, and, although we are slow beginners we can go fast when fully roused. But if there were now an enemy of equal capacity wielding the resources of a great nation, he would be upon us in a few weeks, and at best we could only escape dishonour by enormous sacrifices. At the beginning of 1804, after war had been six months declared, the spirit of the nation was fully roused to defend the country, and volunteers, militia, and yeomanry swelled the numerical strength of the army within the British Isles to 650,000 men. A number of small vessels, each armed with one or two heavy guns, were stationed at the Nore, as well as large ships heavily armed, which, although unfit for sea, would be formidable as floating batteries. The Martello towers which still remain were erected along the coast. In mid-Channel a powerful fleet kept watch vigilantly, ready to open fire upon the invading flotilla as soon as it showed itself outside the French ports. These preparations were tolerably complete within a year after war broke out, and although Napoleon came twice to the coast in 1804, he did not venture to test their sufficiency by quitting harbour. He appears indeed to have satisfied himself that he could not succeed in an invasion unless he could establish at least a temporary superiority of naval force in the Channel. The combinations by which he hoped to attain this result were frustrated by the battle of Trafalgar; but during the year 1805 the public mind of England was deeply impressed with the conviction that its fleet alone was an inadequate protection. It was only necessary to remark that no fleet we have, or can have, will ever again give to this country the naval superiority which it possessed in 1805; and yet it did not trust for its defence to that fleet alone, but organized a military force amounting, in troops of all descriptions at home and abroad, to nearly three-fourths of a million of men. This the country did when it was comparatively poor and sparsely peopled, because it felt its danger. The precautions then taken have never been alleged to have been too great, and it seems to follow that those which we are now taking are too small. There is always a chance that a resolute enemy willing to incur great losses for an adequate object might succeed in forcing troops across the sea in some one of several attempts; and if we had to fight on our own soil, the sacrifice of property, even if we saved our national life, would be enormous. As a mere matter of business-like precaution, we ought to ensure ourselves fully against such a tremendous risk.

The spirit in which such an attempt would be made, if made at all, was that displayed by the Germans in the battles around Metz. They suffered severe losses, but they employed forces so large that those losses bore only an inconsiderable proportion to the whole. There is almost no limit to the number of French or German troops that might be collected on the coast opposite to our own. But it would be a much more difficult matter to provide those troops with transport. Napoleon had about one hundred and twenty thousand soldiers in and around Boulogne, and they could be embarked, with all their stores and supplies ready for action, in an hour. The vessels in which they embarked had, however, been built for that special purpose, and this was an affair of months. It is no easy matter to provide transport even for 25,000 men, as we know from our experience in the Crimea. But our neighbours are better organizers than we are, and besides they would dispose absolutely of the entire naval resources of the coast from which the attempt was made. The required transports would now need, not to be built, but only to be collected, and a few weeks would suffice for that. One of the events which most disturbed the public mind of England in 1805, was the passage along the coast from Dunkirk to Ambleteuse of part of the flotilla of invasion. This passage was effected in spite of vigorous opposition by our light cruisers. "Although difficult," says Jomini, the "invasion of England has always been regarded as possible." The descent once made, he thinks the capture of London almost certain. "Perhaps," he makes Napoleon say, "we should have encountered some dangers." The creation of a flotilla, and combinations to ensure the presence of a fleet, were indispensable preliminaries; but these having been secured. "ten hours only would be required for landing 150,000 disciplined and victorious soldiers upon a coast destitute of fortifications, and undefended by a regular army." This was the view under which Napoleon began to form camps about Boulogne in 1803; "at all events the menace would cost nothing," and it would compel England to make defensive preparations at ruinous expense. This remark deserves attention. Such a menace is easily made by a great military Power, and could not be disregarded. It would compel us to do that hurriedly and at enormous expense which we might have done deliberately and economically. "These preparations," says Napoleon, "cost England dear, but they revived the military spirit of the inhabitants." If timely measures of precaution, which need not be costly, could be now taken, the military spirit of the country would never need revival, because it would be steadily maintained.

It was the declared opinion of Mr. Pitt in 1803 that to a regular army, however excellent, even aided by the militia, the country ought not solely to trust, but that in a crisis so full of danger it ought to supersadd "some permanent system of national defence," either to a certain degree compulsory or formed upon voluntary zeal and patriotism. "This," said Mr. Pitt, "ought to be resorted to as the grand source of domestic security." The army must be the rallying point, must furnish example and instruction, and must give the principles on which a national system of defence must be formed. This language seems applicable to the present time, when Europe is in perpetual crisis, if we may so say, and all nations except England are ready for a campaign to-morrow. But, although the army ought still to be the rallying point of national defence, there is a widely expressed feeling that the army is less capable than it was of furnishing example and instruction to volunteer forces. There is, or will soon be, a large proportion of raw lads in the ranks, and, even assuming that in health and character they are unobjectionable as recruits, they cannot supply the place of veterans. An army fit to form the basis of a system of national defence must consist of men, not boys, and men can only be had by paying for them. It might be possible to offer some indirect advantages which would be equal to higher pay, and in particular the soldier might be allowed to earn something for himself by labour during the long hours which he now spends in idleness, and often in drink. At a time when the Guards, besides their proper military duty, did the duty of police in London, and did it well, they habitually worked in the coal trade; and the labour thus undergone made them, when sent to Flanders, the best men at trenchwork in the whole army. Of late years any proposal to employ soldiers at harvest or other work has been objected to by those with whom they would compete in the labour-market; but now that labour is so scarce and dear, it begins to appear irrational to condemn many thousands of able-bodied men to irksome and pernicious idleness. Officers may perhaps fancy that soldiers who should be also labourers might be deficient in smartness, but the "coalheavers," as the guards were called, furnished an example to the contrary; and besides, it behoves the country to secure efficiency, even, if need be, by some sacrifice of appearance. The localization of regiments introduced by Lord Cardwell will no doubt help to attract a better class of recruits. There is, however, danger in supposing that this plan or any such plan can meet the necessity of the case. That can only be done by applying the principle of the Defence Acts of 1803 and 1804 "enabling Her Majesty more effectually and speedily to exercise her ancient and undoubted prerogative in requiring military service of her liege subjects in case of invasion of the realm." To avoid liability to service with the Militia or Regular Army under these Acts, or from other motives growing out of the national peril 380,000 volunteers had enrolled themselves by the end of 1803, and a force of about that number was maintained during the next two years, at an expense to the country of rather more than 1,000,000*l.* a year. It is easy to understand why so many volunteers offered. The desire was general in the middle classes to avoid being balloted, and ranks liable to be filled from gaol and workhouse. The difficulties of recruiting in those days were enormous. The Regular Army and the Militia competed against each other, and both took what they could get. Where physical strength appeared they asked no questions as to character. High bounties tempted desertion, which even severe punishment could not prevent. The parallel between that time and the present is completed by the statement that there are now 900 military prisoners at Millbank. The evil being thus known, its remedies are easily found. Optimism differed as to whether this volunteer organization of 1803 was the best possible disposition of men and money; and we do not insist upon this particular application of the principle of general military service but on the principle itself. A statesman of that age wished to see "the great mass of the population of the country" so far trained as to be able to recruit immediately whatever losses the regular army might receive in action, and then "he should consider the country invincible." Such a feeling would revive or maintain military spirit; it would promote health, order, and sobriety; it would cost little; and the worst that can be said against it is that such precaution is perhaps excessive. If it be true that Napoleon allowed that the chances were ninety-nine to one against the success of an invasion of England, it would still be the part of a wise people to provide against the hundredth chance.

CRUELTY AT SEA.

(Saturday Review.)

A SAILOR'S life must always be more or less of a hard one, even in the best-found ships and under the most favourable circumstances. To say nothing of the element of danger, which is perhaps one of its redeeming charms in the eyes of men who are worth their salt, there must be a great deal of inevitable roughing it. Cold, wet, and weary watches come as a matter of course; custom and the force of habit enable the sailor to endure them with philosophy. As for that going aloft in all weathers which looks so ugly to a landsman, the sailor is supposed to take to the rigging as kindly as monkeys to the tree-tops; to be all hands and no head, and to be able to cling to anything and everything like a sucker-fish, with the knowledge that certain death is the penalty of a shortcoming in tenacity. And, so far as gymnastics aloft are concerned, habit does go for a great deal—under ordinary conditions. But the most active and sure-handed of men may well shrink from lying out on yards festooned with icicles, when the loosened sails would be flapping about him if they were not frozen into so much iron sheeting, and when they go swaying in the gale as if animated by demons with a special spite against him. The proverbial ch crub that sits up aloft has his hands full in seeing to the life of poor Jack when the canvas is in that unmanageable state and the shrouds are slippery. If he could turn in comfortably between times, and had snug drying accommodation below deck, it would not be so bad. But in the swiftest of our ocean liners, owned by the most generous proprietors, he seldom has such luck They are built for speed, and especially shaped for it to reward. The pace at which they are propelled against the wind and sea makes them extraordinarily wet. The steerage, so called *lucus a non lucendo*, is almost as often under the water as above it; seas are being perpetually shipped, and are washing down into the seamen's hammocks and bunkers; so that the men necessarily live in their wet garments, and, unless they are fortunate enough to have an occasional spell of sun with a drying wind, they may run on through rain and tempest till there is not a dry stitch of clothing to be found among the crew. Our own experience as Sybarites of the shore should tell us how the temper is influenced by such conditions. We should grow sulky towards the small hours if we had to sit shivering through the evening in damp clothes, and we should probably be warm in our language towards our servants if they brought us wet boots to serve in the morning. The seaman of course contracts with his eyes open to suffer these things, and, to do him justice, he is not much given to complain of them. Still, the necessity for submitting to them ought to give him some claim to consideration with good natured officers, although implicit obedience and strict discipline must be maintained in every case. But if such is the seaman's normal life in ships which are fitted out with a liberal disregard of expense, what must be his condition in crafts owned by needy, thoughtless, and selfish men? Not to speak of miserable accommodation and coarse and scanty commons, these smaller craft are almost invariably poorly manned and short-handed. Incapable hands, who are doubtless to blame for shipping them-elves in such vessels, have to be always attempting the impossible; men who are more competent have to do the work of their messmates as well as their own. In either case it must rest with the captain and his officers whether the ship shall be a place of tolerable comfort and happiness or "a floating hell." At sea the captain is apt to fancy that he is almost irresponsible, and it is only just to remember that he has often standing cause for irritability! It is he who has to take thought for the safety of the ship, as well as for the speed with which the voyage is got over Sent out to sea perhaps with a wretched lot of men, he finds himself expected to make bricks without straw; only, unlike the oppressed Hebrews, he has the absolute authority of the taskmaster. As day after day goes by with his difficulties thickening about him, a temper which may never have been sweet grows gradually sourer. Possibly he has been knocked about himself in his time, and experience of cruelty and injustice has hardened him into a tyrant. In his way, commander as he is, he is as little provident of the future as any of the seamen rated on his books. He vents his ill humour every hour of the day without speculating on the probabilities of retribution. Perhaps, were his conscience more lively, it might conjure up the vision of a dock in a criminal court, with victims or accomplices summoned to give evidence against him, and then he might muster sufficient self-control to bold his hand. But as his torpid imagination suggests nothing of the kind, he throws the rein to his passions. He nurses pet enmities, and indulges them; he orders the application of the cat in season and out of season—nay, in the rough and ready fashion of the school that turned cabin boys into Sir Cloudesley Shovels, he snatches at the weapons that come most readily to his hand, and lays about him unmercifully with handspikes and belaying-pins.

That many ships' crews are disciplined in this way is only too certain. We need scarcely say that we are no apologists for cruelty, and if we have dwelt on the excuses that may be urged for irascible and overbearing captains, it is only because these must necessarily operate to secure an unfortunate immunity for much brutal violence. Law and common sense will always, within certain limits, incline to make allowances for a man isolated from all legal support, controlling some scratch crew which may often be an awkward lot to deal with. To say the least of it, the men may frequently be made of much the same materials as their captain, and if they were not ruled firmly, and almost roughly, they would inevitably get the upper hand and keep it. Amidst charges and counter-charges, with much cross-swearing, it may be difficult for a jury to decide that the man in power went over the line which divides necessary firmness from wanton cruelty. Unless strong cause has been shown to the contrary, the judge will naturally be disposed to support authority. Consequently, even were violent merchant captains brought much more frequently to the bar than they are, we should expect often to see them either acquitted or dismissed with a reprimand, when in reality they had been labouring hard to incur exemplary punishment. It is for this very reason that we would have justice dealt out unsparingly when deliberate, wanton, and systematic cruelty appears to have been clearly established.

Having said so much, we need hardly add that the immediate text for our remarks is supplied by the case of the captain of the Emily Augusta. We may presume our readers to be so familiar with its details that it is unnecessary to dwell on them. Walters was not guilty of a single death, but of several. Even if the Lascars were as incompetent as he says they were, that could hardly have been admitted even as a palliating circumstance. He did not dispose of a man with a single blow, or with a beating given in a paroxysm of uncontrollable rage. He subjected at least three of his crew to a course of unremitting and ingenious brutality until at last the helplessness to which he had reduced them was so conspicuous that the commonest prudence might have counselled his leaving them alone. Yet he continued his malignant tortures through their fatal illnesses to their dying hours. His desperate attempt at a defence only aggravates his guilt. He had the audacity to plead that in reality he had been the kindest friend of his victims; as if a man who had a spark of mercy in his composition would have forced an expiring wretch from his bed to go about his ordinary duties. He urged the filthy habits of the Lascars as adequate justification for killing them by torture; as if men covered with wounds and suffering from open abscesses could have kept themselves clean, however much they had desired it. The jury thought fit to define the offence as manslaughter and accordingly Walters has escaped with fifteen years' penal servitude. We cannot but regard this finding as most unhappily lenient, considering how clearly the case had been proved, and how seldom such an opportunity arises for making a signal example. Had Walters consummated a quarter of his crime on shore, we doubt whether he would have escaped the gallows. This case of the Emily Augusta involved several "manslaughters" and there was another which was brought last week before the magistrates of Lynn, which seems to us to tell, if possible, almost more strongly against the culprit. It is true that he did not kill anybody outright; apparently because, being only in command of a coasting craft, he had not the time. But he was convicted, among other atrocities, of tying a rope to a man's wounded hand, and "unmooring himself" with tugging at it at intervals. When asked what he had to say for himself, he answered that he did it "for a lark." The Mayor of Lynn thereupon remarked, with natural indignation, that "it was the greatest piece of cruelty he had ever heard of"—and condemned the criminal to pay a fine of ten shillings with expenses. After this we suppose we must congratulate ourselves that the captain of the Emily Augusta has earned a sentence of fifteen years. Considering the habitual brutality practised on victims who are practically helpless, considering the inevitable rarity of prosecutions and the extreme difficulty of obtaining convictions, misplaced leniency, when offences are clearly made out, seems to us equally culpable and deplorable. It is not a pleasant reflection that such a man as the ruffian who figured before the merciful magistracy of Lynn is perfectly free (if he can find employers) to practise similar "larks" on other unfortunate victims, provided he can afford to pay ten shillings for each of his sports. Before dismissing the subject, we may make one remark suggested by the deaths on board the Emily Augusta Surely it is undesirable in any case to employ Indian seamen on voyages that carry them into the climate of our Northern winter. Swathed in wrappings and flannels, they could hardly discharge their duties to the satisfaction even of captains far less arbitrary and exacting than Horatio Walters; and if they are not protected against wet and cold, existence must be a living misery to them.

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